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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 7026/2025

M/S SHARANAM JEWELS LLP .....Petitioner

Through: Ms. Garima Singh and Mr. Prince Kumar, Advs.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mr. Anupam S. Shaarma, Spl. Counsel and Mr. Prakash Aivan, Adv., ED.

CORAM:
HON'BLE MR. JUSTICE SACHIN DATTA

O R D E R

% **22.05.2025**

CM APPLs.31702/2025 (Exemption from filing certified copies of annexures), **31703/2025 (**Exemption from filing typed copies of dim annexures) and **31704/2025 (**exemption from filing original copies of annexures)

1. Allowed, subject to all just exceptions.

2. Applications stand disposed of.

W.P.(C) 7026/2025 and CM APPL.31705/2025 (Stay)

3. The present petition has been filed by the petitioner seeking the following prayers:

> "*(i) To admit the instant Writ Petition, & thereafter, be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Directions as may deem to be fit & proper by this Hon'ble Court in the facts & circumstances of the case to set aside the debit freeze of its Bank accounts as mentioned in Table of Para 14 of the Petition, which were continued beyond 60 days in violation of statutory provisions, & to allow the petitioner 9 months to bring back foreign Exchange Back to India.*
>
> *(ii) To issue a Writ of Certiorari or any other appropriate Writ, Order or Directions as deemed to be fit & proper by this Hon'ble Court in the facts & circumstances of the present case stated hereinabove by*

Petitioner & to partially modify impugned order cit. 12.03.25 of the Designated Competent Authority appointed u/s 37a of the FEMA,1999 to extent that debit freeze on accounts of the petitioner be removed. For other parts of this impugned order Petitioner is seeking appropriate remedies by way of Appeal before the Appellate tribunal.

(iii) To pass any other & such further Orders as may be deemed to be fit & proper in the facts of the case by this Hon'ble Court."

4. The petitioner in the present petition primarily raises a grievance as regards the debit freeze of the petitioner's bank accounts (as mentioned in paragraph-14 of the petition) pursuant to Seizure Order dated 13.09.2024, passed by the Assistant Director, Directorate of Enforcement. It is contended that the aforesaid action has continued beyond 60 days and therefore is in violation of the statutory provisions prescribed under Section 132(8) of the Income Tax Act, 1961.

5. Learned counsel for the respondent no.2, who appears on advance notice submits that the seizure of the petitioner's bank account is in terms of a Seizure Order dated 13.09.2024, which has been upheld by an order dated 12.03.2025 passed by the Commissioner of Customs (Appeals), New Delhi. It is stated that the petitioner has already availed the remedy of filing an appeal against the order dated 12.03.2025 before the concerned Appellate Authority i.e., FEMA Appellate Tribunal.

6. In the circumstances, it would be apposite if the petitioner's prayer seeking lifting of the debit freeze/seizure order in respect of its bank account is made before the concerned Appellate Authority where the appeal is pending.

7. The petition is disposed of in the above terms.

MAY 22, 2025/cl **SACHIN DATTA, J**