05.10.2026
Court No.25
D/L No.8
S. Gayen

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 28473 of 2026

Tanmoy Adhikary
Versus
Union of India & Ors.

Mr. Anjan Bhattachaya
Ms. Anita Shaw
Ms. Seema Thakur
...for the Petitioner

Mr. Arijit Chakraborty
Mr. D. Basak
Ms. Swati Kumari Singh
...for the Enforcement Directorate

1. The petitioner has filed the present writ application challenging the notice issued by the Enforcement Directorate (for short ED) under Section 50 of the Prevention of Money Laundering Act, 2002 (for short PMLA Act) by directing the petitioner to appear before the authorities on September 28, 2026 along with the following documents:-

> *"**1.** Copy of PAN and Aadhar for identification purpose*
>
> ***2.** Details of all bank accounts maintained by you during the Period 2010-till date*
>
> ***3.** Details of all investments made including national saving certificates, fixed deposits, recurring deposits and investments in shares and mutual funds for the Period 2010-till date.*
>
> ***4.** Details of all properties either bought or sold by you for the period 2010-till date.*

5. *To give oral evidence and record statement under section 50 of PMLA, 2002."*

2. Learned counsel appearing for the petitioner submits that though the ED has issued the notice under Section 50 of the PMLA Act but has not complied with Section 3 of the PMLA Act. The learned counsel for the petitioner has relied upon Section 3 of the PMLA Act and submits that the authorities have not indicated in the notice that what is the purpose for issuing the notice under Section 50 of the PMLA Act. Learned counsel for the petitioner submits that in the schedule of the documents which the petitioner has to produce before the authorities is including the bank details from 2010 and it is not possible for the petitioner to produce the said documents within the short span of time. On the said ground, the petitioner intends to set aside the impugned notice issued under Section 50 of the PMLA act dated September 18, 2026.

3. Learned counsel for the petitioner further submits that from the notice dated September 18, 2026 reveals that the said notice in connection with the case initiated by the ED in the year 2020 and after the lapse of 6 years, the authorities have issued the said notice.

4. Learned counsel appearing for the ED submits that the notice has been issued to the petitioner under Section 50 of the PMLA Act with the direction to produce certain documents which has been disclosed along with the said notice as Annexure-A. Learned counsel for the

ED submits that Section 50 empowers the authorities to issue summons to any person for production the documents and to give evidence and accordingly, the authorities have invoked the said provision and issued the notice under Section 50 of the PMLA Act. Learned counsel for the respondents also brought to the notice of this Court to page 17, Annexure-P2 of the present writ application and submits that in the one hand, the petitioner is challenging the notice under Section 50 of the PMLA Act and on the other hand, the petitioner has made a representation to the authorities asking 15 days' time to appear before the authorities and accordingly, considering the request of the petitioner, the appearance of the petitioner is rescheduled from September 28, 2026 to October 6, 2026.

5. Heard the learned counsel for the parties. Perused the materials on record.

6. This Court finds that the ED has issued notice under Section 50 of the PMLA Act to the petitioner by directing to produce the abovementioned documents which is described in the Annexure-A of the said notice. Section 50 of the PMLA Act provides power to call for any document and enforcing the attendance of any person.

7. This Court finds that by invoking the provision of Section 50, the authorities have issued notice to the petitioner for production of documents.

8. Considering the above, this Court did not find any illegality in issuing notice under Section 50 of the PMLA Act. Learned counsel for the petitioner submits that the petitioner is appearing before the authorities today.

9. As the petitioner is appearing before the authorities, no further order is required to be passed. Accordingly, WPA 28473 of 2026 is disposed of.

10. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

11. Urgent Photostat certified copy, if applied for, be given to the parties upon compliance with all formalities.

(Krishna Rao, J.)