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IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 825 OF 2026

M/s Carl David Holiday Resort Pvt. Ltd.
Having registered address as
H. No. 1555/3, Pequeno Chiwar,
Anjuna, Bardez, Goa-India-403509.
Through its Director
Pramod Harishankar Shrivastav,
Age 70,
One of the present director of the Company
Having its Mumbai Office at
B/5, Nand Dham Industrial Estate
Marol Maroshi Road, Andheri (E),
Mumbai-400 059. **… Petitioner**

Versus

1. Union of India
   (Department of Revenue)
   Ministry of Finance
   New Delhi.

2. Directorate of Enforcement
   Through its Deputy Director
   Sub Zone Raipur-Zone (Panjim) Goa.
   Having its address at 1 & 2 Floor,
   Jeevan Vishwas LIC Building,
   EDC Complex Platto Plaza,
   Panaji (Goa) – 403001.

3. The Hon'ble Special Director (Appeals)
Foreign Exchange Management Act,
1999 and Commissioner of Income
Tax (Appeals)
Having office address at: 6 at 3rd Floor,
Room No. 10 A-B Wing, Mittal Court,
Nariman Point, Mumbai-400021. **…Respondents**

WITH
MISC. CIVIL APPLICATION NO. 281 OF 2026
IN
WRIT PETITION NO. 825 OF 2026

Carl David Holiday Resorts Pvt. Ltd.
Through its Director
Pramod Kumar Shrivastava,
Registered Address:
H. No. 1555/3 Pequeno Chiwar,
Anjuna, Bardez (Goa)-403509. **… Petitioner**

Versus

1. Union of India
Through:
Department of Revenue
Ministry of Finance,
Govt. of India
Office at:
606, Patto Plaza,
E.D.C. Complex,
Patto Centre, Panaji (Goa) -403001.

2. Directorate of Enforcement
Panjim Zonal Office,

Through its Joint Director:
Sh. Anup Singh Rauthan
Office at:
2nd Floor, Jeevan Vishvas,
LIC Building, E.D.C. Complex,
Patto Centre, Panaji (Goa) – 403001.

3. The Special Director (Appeals)
FEMA & CIT (Appeals)-47, Mumbai,
Office at:
Pratiksha Bhawan, Income Tax Building,
Churchgate, M. K. Road,
Mumbai-40002.

…Respondents

AND

Stanferns Ceramics Coating Pvt. Ltd.
Through its Director:
Mr. Reggie Lawrence Fernandes
Registered Address:
10, Anthony Lane, Pakadi Lane,
Versova, Andheri (West),
Mumbai (Maharashtra)-400061.

… Intervenor / Applicant

Mr. S. S. Kantak, Senior Advocate with Mr. Abhijit Gosavi, Mr. Abhishek Sawant, and Ms. Saicha Desai, Advocates for the Petitioner.

Mr. Pravin Faldessai, Deputy Solicitor General of India for Respondent Nos. 1 and 3.

Mr. Siddharth Samant, Retainer Counsel, Special Public Prosecutor for Respondent No. 2.

Mr. Vaibhav Verma and Mr. Terrance Vaz, Advocates for the Applicant/Intervenor in Misc. Civil Application No. 281/2026.

CORAM : VALMIKI MENEZES &
AMIT S. JAMSANDEKAR, JJ.

DATED : 14TH OCTOBER, 2026

ORAL JUDGMENT *(per Valmiki Menezes, J.):*

1. Heard learned Advocates for the parties.

2. Rule. Rule is made returnable forthwith; at the request of and with the consent of learned Advocates for the parties, the matter is finally heard and disposed of. Learned Deputy Solicitor General of India, Mr. Pravin Faldessai, waives service of notice on behalf of Respondent Nos. 1 and 3 and learned Retainer Counsel, Special Public Prosecutor, Mr. Siddharth Samant, waives service of notice on behalf of Respondent No. 2.

3. The challenge in this writ petition filed under Article 226 of the Constitution of India is to an order dated 06.02.2023, passed by the Special Director (Appeals) under Section 17 of the Foreign Exchange Management Act, 1999

(FEMA). The primary contention of the Petitioner, to invoke writ jurisdiction of this Court, despite having an alternate remedy under Section 19 of FEMA to file an Appeal, is that the Petitioner's application dated 14.01.2022 for an adjournment of the hearing of the case on 16.01.2023 was neither considered nor dealt with, and the impugned order was passed without offering the Petitioner any hearing whatsoever.

4. MCA No. 281/2026 has been filed by the Applicant, who was one of the parties, who had filed an independent Appeal bearing No. FPA/FEMA/07/RP/2025, before the very same authority, which heard this Appeal and disposed of the Applicant's Appeal along with the Appeal of the Petitioner in Writ Petition No. 825/2026 by the common order impugned by the Petitioner in the aforementioned Writ Petition. In this intervention application, the primary contention raised by the intervenor is that this Court ought not to entertain the Writ Petition since there is an alternate remedy available to the Petitioner by way of an Appeal; this contention is based on the fact that the Applicant itself had come before this Court in Writ Petition No. 2456/2024(F) to challenge the very same order of the Special Director (Appeals), which was rejected, relegating the Applicant to the alternate remedy of Appeal.

According to the Applicant, he has in fact filed an Appeal on 24.01.2025, which bears No. FPA/FEMA/07/RP/2025, which is presently pending before the Appellate Tribunal (FEMA).

5. We have considered the rival contentions and the Affidavit filed by Respondent No. 2/Directorate of Enforcement. From the record, what transpires is that the Petitioner filed its Appeals bearing Nos. 163/2018 and 164/2018 before the Director on 13.03.2018. These Appeals were not taken up by the Director until it issued a notice on 28.11.2022 for hearing of these Appeals on 16.01.2023. Prior to the date of hearing, the Petitioner intimated to the Director by communication dated 14.01.2023 that his Counsel would be out of station on that date and expressed inability to attend the hearing on 16.01.2023; the Petitioner requested an adjournment of the hearing on any of the three dates, i.e. 23, 24 and 25 of January, which were in the following week. The record further reveals that the Director proceeded to hear the Petitioner's two Appeals and the intervenor's Appeal without considering the Petitioner's application for adjournment or even addressing itself to the application, and decided the matter without hearing the Petitioner.

6. We have considered the fact that the Appeals of the Petitioner were filed way back in the year 2018 and no

hearing took place even once, until the hearing on 16.01.2023 was fixed by notice of 28.11.2022. The hearing of the Appeal took place on the very first date without even considering the Petitioner's application for adjournment. This itself is a procedure which smacks of arbitrariness and non consideration of the principles of natural justice. From the record, what is clear is that the Director has proceeded without affording the Petitioner a chance to put forth his case, and this is a total breach of the principles of natural justice. This being a ground to entertain a writ petition despite there being an alternate remedy of Appeal, we exercise our writ jurisdiction in favour of the Petitioner since this is a fit case.

7. Consequently, therefore, we quash and set aside the impugned order dated 06.02.2023 passed by the Director in the two Appeals bearing Nos. 163/2018 and 164/2018 of the Petitioner.

8. Since the intervenor in MCA No. 281/2026 chose to file a writ petition before this Court specifically raising a ground that the Applicant was never served a copy of the impugned order and therefore his limitation to file an Appeal would expire, and that petition came to be disposed of by this Court by an order dated 08.01.2025 stating that all these grounds could be raised in an Appeal, we do not find any cause for

permitting of the Applicant in this matter. The Applicant is now before the Appellate Authority, who is seized of the matter, and the grounds raised in the writ petition obviously would be grounds of Appeal as held by this Court. In that view of the matter, we reject the intervention application. The Appeals of the Petitioner bearing Nos. 163/2018 and 164/2018 shall now be heard by the Special Director (Appeals) and disposed of within a period of three months from today.

9. Rule is made absolute in the above terms. The Writ Petition No. 825/2026 and Misc. Civil Application No. 281/2026 stand disposed of.

10. We clarify that we have disposed of this writ petition clearly on the issue of compliance with the principles of natural justice and we have not expressed any opinion on the merits of the challenge to the order of the Director. We leave all contentions open to be agitated before the Director.

AMIT S. JAMSANDEKAR, J. **VALMIKI MENEZES, J.**