



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

CRIMINAL APPLICATION (APPA) NO.244/2026 IN
CRIMINAL APPEAL ST. NO.3422/2026

Prakash Chand Nahata (Deceased) thr. his Legal Heir Mr. Paresh Prakashchand Nahata .VS. Deputy Director, Directorate of Enforcement, Government of India

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mrs. P. S. Chaudhari, Advocate for applicant.
Mr. Kartik Shukul, DSGI for non applicant.

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.
DATE : MARCH 30, 2026.

The applicant-appellant is seeking to condone delay of 8 days in filing appeal against order dated 14.01.2026 passed by Appellate Tribunal.

2. The applicant who is resident of Jalgaon, has approached this Court challenging the order dated 14.01.2026 passed by the Appellate Tribunal under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA").

3. Learned Deputy Solicitor General of India submits that since the applicant is resident of Jalgaon, High Court of Bombay Bench At Aurangabad will have jurisdiction to entertain the appeal. He has referred to Section 42 of the PMLA, which reads thus:

"42. Appeal to High Court. - Any person aggrieved by any decision or order of the Appellate Tribunal may file an appeal to the High Court within sixty days from the date of communication of the decision or order of the Appellate Tribunal to him on any question of law or fact arising out of such order:

Provided that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding sixty days.

Explanation. For the purposes of this section, High Court means

(i) the High Court within the jurisdiction of which the aggrieved party ordinarily resides or carries on

*business or personally works for gain; and
(ii) where the Central Government is the aggrieved party, the High Court within the jurisdiction of which the respondent, or in a case where there are more than one respondent, any of the respondents, ordinarily resides or carries on business or personally works for gain.”*

4. As could be seen, explanation (i) provides that for the purpose of this Section, High Court would mean, High Court within the jurisdiction of which the aggrieved party ordinarily resides or carries on business or personally works for the gain.

5. Learned DSGI has then invited our attention to order dated 19.02.2026, passed by Hon’ble Delhi High Court in **Misc. Appeal (PMLA) 49/2024 in Punjab National Bank.Vs.The Deputy Director, Directorate of Enforcement, Srinagar and Ors.**, wherein, in identical situation, after referring to Section 42, the High Court held thus:

“6. A reading of the above would clearly show that it is only the High Court where the aggrieved party ordinarily resides or carries on business or personally works for gain, which will have the territorial jurisdiction to entertain the appeal. As the Memo of Parties itself shows that the concerned branch of the appellant is situated at Jammu, we find merit in the preliminary objection raised by the learned counsel for the respondents.”

6. Thus, Delhi High Court held that, only the High Court where the aggrieved person ordinarily resides, will alone have jurisdiction to entertain the appeal.

7. We are of the view that this finding in consonance with Section 42 of the PMLA and, therefore, have no reason to take a different view. Accordingly we grant liberty to the appellant to approach Aurangabad Bench of Bombay High Court.

8. With the aforesaid liberty, application as also the appeal are disposed of.

(JUDGE)

(JUDGE)