



W.P.Crl No.429 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WP Crl. No. 429 of 2026

P.Shiva Kumar
GPA Holder of
Advaith Consultancy,
Residing at No.162, Therkkku Valavu,
Sellathapalayam, Elumathur, Erode,
Tamil Nadu - 638 104.

Petitioner(s)

Vs

1. Directorate of Enforcement,
Rep by its, Deputy Director,
Chennai Zone, Chennai.
2. Appellate Authority of SAFEMA
Ministry of Finance,
Department of Revenue, 4th Floor
A Wing, Loknayak Bhawan,
Khan Market, New Delhi – 110003.

Respondent(s)

PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration to declare that order of appellate authority/2nd respondent in proceedings No.FPA-PMLA-261/CHN/2024 in confirming the Attachment by 1st respondent in



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Attachment Order No.11/2023, dated 08.01.2024 is illegal and non est and direct the respondents to accept the cash deposit of Rs.6,50,180/-.

For Petitioner(s): Mr. G.Surya Narayanan

For Respondent(s): Mr. P.Siddarthan
Special Public Prosecutor
for ED Cases

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

The petitioner has filed this writ petition seeking issuance of a declaration that the order dated 19.3.2025 passed by the second respondent/Appellate Tribunal for SAFEMA confirming the order dated 8.1.2024 passed by the first respondent is illegal and non est.

2. What is sought to be challenged by way of this writ petition is an order passed by the Appellate Tribunal, against which an appeal would lie to the High Court under Section 42 of the Prevention of Money-laundering Act, 2002 [PMLA].

3. It is not in dispute that the petitioner filed an appeal before this court with an application to condone the delay of 116 days. A



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Division Bench of this Court [*to which G.Arul Murugan,J. is a Member*], by order dated 3.12.2025 passed in CMP No.25851 of 2025 in CMA SR No.162197 of 2025, categorically held that the delay cannot be condoned beyond the maximum period of condonation provided under the law and dismissed the application seeking condonation of delay and rejected the appeal at SR stage.

4. Having failed to be diligent in pursuing the appeal remedy, the petitioner has now knocked the doors of the court seeking invocation of the discretionary jurisdiction under Article 226 of the Constitution of India for the very same relief as sought in CMP No.25851 of 2025 in CMA SR No.162197 of 2025, which was earlier rejected by this court. What the petitioner could not achieve directly by filing the statutory appeal is sought to be achieved indirectly by filing the writ petition.

5. It is trite that writ jurisdiction can be invoked despite existence of an efficacious alternative remedy if it is established that there is violation of the fundamental rights or violation of the principles of natural justice or where the order impugned is wholly



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without jurisdiction. In the case on hand, none of these contingencies has been established to invoke jurisdiction under Article 226 of the Constitution of India. We are, therefore, of the firm view that it would be unjust to invoke the writ jurisdiction.

For the foregoing reasons, the writ petition is dismissed.

There shall be no order as to costs.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)

12.03.2026

Index : Yes/No
Neutral Citation : Yes/No
sasi

To:

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(sasi)

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