



CWP-3457-2026

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**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CWP-3457-2026

Date of decision: 16.02.2026

SUMAN LATA

....PETITIONER

Versus

UNION OF INDIA AND OTHERS

...RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE SHEEL NAGU, CHIEF JUSTICE
HON'BLE MR. JUSTICE SANJIV BERRY**

Present: - Ms. Vaishali Kamboj, Advocate for the petitioner.

Mr. Satya Pal Jain, Additional Solicitor General of India,
(arguing counsel)
with Mr. Akash Vashisth, Central Government Counsel;
Mr. Karanvir Singh Kathuria, Advocate;
for the respondents-UOI.

Mr. Neeraj Gupta, Addl. A.G. Haryana.

SHEEL NAGU, C.J. (Oral)

1. This petition assails the Provisional Attachment Order No.09/2025 dated 05.08.2025 (Annexure P-5) issued by the Attachment Authority.
2. During the course of arguments, learned counsel appearing for the respondent-ED informed the Court that the said provisional attachment order has since been confirmed by the Adjudicating Authority vide order dated 16.01.2026.
3. The remedy available to the petitioner, against an order of confirmation of a Provisional Attachment Order, is to the Tribunal under Section 26 of the Prevention of Money Laundering Act, 2002 (hereinafter referred to as 'PMLA').



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4. Learned counsel for the petitioner raised a plea that the petitioner, who had exchanged the land with one of the persons against whom the ED proceedings were initiated, is not a party before the Adjudicating Authority and therefore, the remedy available is neither efficacious nor available to her.

5. Section 26 of PMLA reads as under:

“26. Appeals to Appellate Tribunal.-

(1) Save as otherwise provided in sub-section (3), the Director or any person aggrieved by an order made by the Adjudicating Authority under this Act, may prefer an appeal to the Appellate Tribunal.

(2) Any reporting entity aggrieved by any order of the Director made under sub-section (2) of section 13, may prefer an appeal to the Appellate Tribunal.

(3) Every appeal preferred under sub-section (1) or sub-section (2) shall be filed within a period of forty-five days from the date on which a copy of the order made by the Adjudicating Authority or Director is received and it shall be in such form and be accompanied by such fee as may be prescribed:

Provided that the Appellate Tribunal may after giving an opportunity of being heard entertain an appeal after the expiry of the said period of forty-five days if it is satisfied that there was sufficient cause for not filing it within that period.

(4) On receipt of an appeal under sub-section (1), or sub-section (2), the Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or setting aside the order appealed against.

(5) The Appellate Tribunal shall send a copy of every order made by it to the parties to the appeal and to the

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concerned Adjudicating Authority or the Director, as the case may be.

(6) The appeal filed before the Appellate Tribunal under sub-section (1) or sub-section (2) shall be dealt with by it as expeditiously as possible and endeavour shall be made by it to dispose of the appeal finally within six months from the date of filing of the appeal.”

6. A perusal of the contents of Section 26 (1) of PMLA reveals that any person who is aggrieved by an order passed or made by the Adjudicating Authority under PMLA can prefer an appeal to the Appellate Tribunal, subject to other conditions as contained in Section 26 of PMLA.

7. The fact that the petitioner’s land has been adversely affected by the confirmation order passed on 16.01.2026 and the earlier attachment orders, this Court has no manner of doubt that the petitioner shall be squarely covered by the expression “Aggrieved Persons” as found in Section 26 (1) of PMLA. The remedy available to the petitioner is thus before the Tribunal constituted under PMLA.

8. Accordingly, this Court declines interference and disposes of this petition without commenting on merits and relegates the petitioner to avail remedy in accordance with law.

(SHEEL NAGU)
CHIEF JUSTICE

16.02.2026
kanika

(SANJIV BERRY)
JUDGE

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| i) | Whether speaking/reasoned? | Yes/No |
| ii) | Whether reportable? | Yes/No |