



2026:DHC:4615-DB



\$~8 & 9

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

Date of decision: 22.05.2026

+ **MISC. APPEAL(PMLA) 39/2026**

+ **MISC. APPEAL(PMLA) 40/2026**

RAMAN SINGHAL
SINGLAS RETAIL PVT LTD

.....Appellant
.....Appellant

Through: Mr.Deepank Yadav, Adv.

versus

THE DIRECTORATE OF ENFORCEMENT & ORS.

.....Respondents

Through: Mr.Zoheb Hossain, Spl
Standing Counsel, ED with
Mr.Vivek Gurnani, Panel
Counsel, ED and Mr.Satyam,
Ms.Tanvi Jain, Adv.

CORAM:

HON'BLE MR. JUSTICE NAVIN CHAWLA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

NAVIN CHAWLA, J. (ORAL)

1. These appeals have been filed by the appellant(s) challenging the order dated 19.01.2026 passed by the learned Appellant Tribunal under under SAFEMA, at New Delhi in FPA-PMLA-2075/CHD/2024, titled ***Raman Singhal @ Raman Singla v. The Deputy Director, Directorate of Enforcement, Chandigarh*** and in



FPA-PMLA-2297/CHD/2024, titled ***M/s Singlas Retail Pvt. Ltd. v. The Deputy Director, Directorate of Enforcement, Chandigarh.***

2. The limited grievance of the appellant(s) in challenge to the Impugned Order is that, by a non-speaking order, the learned Tribunal has confirmed the retention of the cash amount seized from the appellant/Raman Singhal.

3. The learned counsel for the appellant(s) submits that, without prejudice to the submissions made before the learned Tribunal, it was contended that, in case the learned Tribunal was not inclined to lift the retention *qua* the cash amount seized because of the prayer of confiscation made by the respondents in the complaint filed before the Special Court, liberty be granted to the appellant(s) to approach the Special Court for the release of the same. He submits that this submission was made only to protect the rights of the appellant(s) in case the learned Tribunal was not inclined to lift the retention. He further submits that the same would not amount to an unconditional acceptance of the retention or dispense the obligation of the learned Tribunal to give reasons for confirming the same.

4. On the other hand, the learned counsel for the respondents, submits that in the present appeals, the appellant(s) are contending that their concession/statement of not pressing their appeals, as far as the seizure of the cash amount is concerned, was incorrectly recorded by the learned Tribunal. If that be so, the remedy of the appellant(s) is only by an application under Section 35(2)(f) of the Prevention of Money Laundering Act, 2002 ('PMLA').

5. Placing reliance on the judgments of the Supreme Court in



Jagvir Singh & Ors, v. State (Delhi Admn.), (2007) 5 SCC 359; *State of Maharashtra v. Ramdas Shrinivas Nayak & Anr.*, (1982) 2 SCC 463; and *Central Bank of India v. Vrajlal Kapurchand Gandhi*, (2003) 6 SCC 573, and of this Court in *Municipal Corporation of Delhi v. Natraj Construction Company*, 2012 SCC OnLine Del 2501, the learned counsel for the respondents submits that where a party to a *lis* complains that its statement has been wrongly recorded by the Court, the only remedy for such party is to move a review application before the same Court; it cannot be allowed to challenge the same in an appeal.

6. We have considered the submissions made by the learned counsels for the parties.

7. The present appeals are filed by the appellant(s) against the retention of the cash amount that had been seized from the appellant/Raman Singhal. In the course of hearing of the appeals before the learned Tribunal, the appellant(s) appears to be made the following concessions:

“...If this Tribunal is not inclined on account of a prayer for confiscation of the amount, a liberty may be given to the Appellant to approach the Special Court for release of the cash.”

8. According to the respondents, the above amounted to an unconditional concession made by the appellant(s) for not pressing its claim before the learned Tribunal but reserving its liberty to press the same before the Special Court.

9. We do not find the above concession to be unconditional in



nature. The appellant(s) merely stated that in case the learned Tribunal does not find merit in the appeals and dismiss the same, liberty may still be reserved in the appellant(s) to agitate before the Special Court for release of the cash amount. This would not relieve the learned Tribunal of the obligation to pass a reasoned order in the appeals, in view of the mandate in terms of Section 26 of the PMLA. The reasons for an order are also an essential requirement for complying with the Principles of Natural Justice.

10. The submission of the learned counsel for the respondents that as the appellant(s) are contending that their statement was wrongly recorded by the learned Tribunal, they should be directed to approach the learned Tribunal by way of a review application, though in law is beyond challenge, at the same time, as we are of the opinion that the statement of the appellant(s) itself was not an unconditional concession, nor would it have relieved the learned Tribunal from deciding the appeals on merits, we need not go further into the same.

11. Accordingly, we set aside the Impugned Orders *qua* the appellants and restore the appeals of the appellant(s) before the learned Tribunal. The learned Tribunal shall decide these appeals afresh, remaining uninfluenced by the Impugned Order passed by it. All contentions of the parties shall remain open in such adjudication.

12. We further make it clear that we have not considered the case of the parties on merits and, therefore, our order should not be read as an expression of opinion on merits of the *inter se* claims of the parties.

13. The parties shall appear before the learned Tribunal on 16.07.2026.



2026:DHC:4615-DB



14. The present appeals are disposed of in the above terms.

NAVIN CHAWLA, J

RAVINDER DUDEJA, J

MAY 22, 2026/Arya/Yg