S/L No. 7
20.07.2026
Ct-25
p.das/-

In The High Court at Calcutta
(Constitutional Writ Jurisdiction)
Appellate Side

WPA No. 16258 of 2026

All India Trinamool Congress & Anr.

vs.

Union of India & Ors.

Dr. Abhishek Manu Singhvi, Sr. Adv.
Mr. Kishore Datta, Sr. Adv.
Mr. Ayan Bhattacherjee, Sr. Adv.
Mr. Rudradipta Nandy
Mr. Agnish Basu
Mr. Vipul Vedant
Mr. Nizam Pasha
Mr. Musthfaq Salim
Mr. Siddharth Seem
Mr. Aditya Roy
Mr. Gourav Bose
Ms. Awastika Das

… for the petitioners.

Mr. S.V. Raju, Ld. A.S.G.I.
Mr. Dhiraj Trivedi, Ld. A.S.G.
Mr. Zoheb Hossain, Sr. Adv.
Mr. Adil Rashid
Mr. Samrat Goswami
Ms. Aparna Sarkar
Ms. Swapna Jha
Ms. Supriti Sarkhel
Ms. Sneha Pramanick

… for E.D .

Mr. Dhiraj Trivedi, Ld. A.S.G.
Ms. Anamika Pandey

…for U.O.I.

1. The writ petition is taken up for hearing for grant of interim order for staying all further proceedings, actions and measures arising in connection with ECIR/KLZO-II/20/2026 registered by the Directorate of Enforcement (hereinafter referred to as “ED”) under the provisions of the Prevention of Money-Laundering Act, 2002 (hereinafter referred to as “PMLA, 2002”) during the pendency of the instant writ petition and staying the operation of Freezing Order dated 7th July, 2026, issued by the respondent no.4 under Section 17(1-A) of the PMLA, 2002 till the disposal of the writ petition.

2. One Shri Biswanath Das, MLA, West Bengal Legislative Assembly, lodged a written complaint to the Cyber Crime Police Station, Bidhannagar Police Commissionerate on 18th June, 2026, on the allegation that certain funds allegedly arising out of illegal activities including misuse of influence, dishonest financial dealings and suspected unlawful collection of money may have been routed and deposited into three bank accounts lying in the HDFC Bank, Central Plaza Branch, Kolkata. On the basis of the said complaint, Cyber Crime Station registered FIR No. 94 of 2026 dated 18th June, 2026 under Sections 111(4)/111(6)/316(2)/

318(4)/61(2) of the Bharatiya Nyaya Sanhita (BNS), 2023, read with Sections 66C and 66D of the Information Technology Act, 2000.

3. On getting information about the FIR No. 94 of 2026, the Enforcement Directorate initiated ECIR No. ECIR/KLZO-II/20/2026 dated 23rd June, 2026, as per Section 318(4) and Section 6(2) of the BNS, 2023, falls under paragraph 1 of Part A of the PMLA, 2002 and started investigation. During investigation searches were conducted in different locations and after conducting the searches under Section 17 of the Act of 2002, an Order for Freezing under Section 17(1-A) of the Act of 2002, was issued on 7th July, 2026 for freezing six bank accounts out of which four bank accounts were of the HDFC Bank and two bank accounts were of ICICI bank. Out of four bank accounts of the HDFC Bank, three accounts are the same involved in FIR No. 94 of 2026.

4. Dr. Abhishek Manu Singhvi, Learned Senior Advocate representing the petitioners submits that the complaint is made by one of the MLA and during this election, the said MLA along with all the MLAs who have contested the election under the banner of All India Trinamool Congress (hereinafter referred to as "AITC") have taken the benefit of money of the said accounts. He submits that the complaint was made on 18th June, 2026 and on the very same day, the police initiated an FIR without any enquiry as the said complaint relates to financial dealing and depositing in the accounts in question.

5. Mr. Singhvi submits that the impugned freezing action has been undertaken by the Enforcement Directorate in a mechanical and arbitrary manner, without identification or segregation of any specific proceeds of crime. He submits that the act of the Enforcement Directorate by freezing the entire amount is in complete disregard of the constitutional and statutory safeguards as provided under law.

6. Mr. Singhvi submits that immediately change in political dispensation in the State of West Bengal, witnessed a series of investigation and coercive actions directed against leaders, office bearers, elected representatives, functionaries and associates persons of the petitioner no. 1. He submits that several complaints culminated in criminal investigation being initiated by different investigating agencies.

7. Mr. Singhvi submits that after immediate registering of cybercrime on 18th June, 2026, the investigating agencies freezed three operational bank accounts maintained by the petitioner no. 1 with the HDFC Bank, Central Plaza Branch, Kolkata. He submits that being aggrieved with the said freezing of the operational bank accounts, the petitioners have approached this Court by way of the writ petition being WPA No. 14081 of 2026. He submits that the Coordinate Bench of this Court after taking into consideration of the report submitted by the investigating agency and the bank has appointed a former Judge of this Court as Special Officer to facilitate the operation of the three bank accounts for incurring day-to-day/ monthly expenditure to run the political party.

8. Mr. Singhvi has referred upon the order passed by the Coordinate Bench of this Court dated 9th July, 2026 and submits that the Hon'ble Court is of the *prima facie* view that the complaint dated 18th June, 2026, appears to be omnibus without pin pointing particular incidents or transactions based on which three bank accounts were illegally freezed. He further submits that the Hon'ble Court has also observed that the complaint was lodged on 18th June, 2026 based on which the FIR was lodged on 18th June, 2026 and hurriedly on the next day i.e. 19th June, 2026, three accounts were debit-frozen.

9. Mr. Singhvi further referred the said order and submits that the Hon'ble Court also unable to find particular materials which could have been the basis of taking such steps for freezing the accounts of the petitioners. He submits that as per Section 17(1) of the PMLA, 2002, the concerned authority has to record the reason to believe with regard to such offences but in the present case, there is no reason to believe that the petitioners have committed any offence which has resulted in freezing of the account of the petitioners.

10. Mr. Singhvi submits that the Coordinate Bench of this Court has passed an order by appointing an Special Officer to facilitate the operation of the three bank accounts by the petitioners on 9th July, 2026, and the order of freezing under Section 17(1-A) of PMLA, 2002, is passed on 7th July, 2026 but the State has failed to bring the same to the notice of the Hon'ble Court.

11. Mr. Singhvi submits that there is no predicate case has been made out against the petitioners simply states that the police has initiated the case for the offence under Sections 318(4)/61(2) of the BNS, 2023, the Enforcement Directorate has initiated the proceeding under Section 17(1) of the PMLA, 2002 and freezed the account of the petitioner no. 1 under Section 17(1-A) of the PMLA, 2002.

12. Mr. Singhvi has relied upon the judgment in the case of ***Vijay Madanlal Choudhury & Ors. vs. Union of India & Ors.*** reported in ***(2023) 12 SCC 1*** and submits that possession of unaccounted property acquired by legal means may be actionable for tax violation and yet, will not be regarded as proceeds of crime unless the tax legislation concerned prescribes such violation as an offence and such offence is included in the schedule to PMLA, 2002.

13. *Per contra,* Mr. S.V. Raju, Learned ASGI at the very outset raised the point of maintainability of the writ petition. He has draw the attention of this Court to the cause title of the writ petition wherein the petitioner no. 1 is the AITC and one Subhasish Chakraborty has affirmed affidavit on behalf of the petitioners without any authorization of the AITC. He referred the authorization and submits that one of the members of National Working Committee has given the authorization and not by the petitioner no. 1. Thus, the writ petition is liable to be dismissed.

14. Learned ASGI raised another question with regard to the maintainability of the writ petition being the alternative remedy available to the petitioners. He submits that after initiation of proceeding under Section 17 of the PMLA, 2002, a report is to be submitted before the Adjudicating Authority and if the Adjudicating Authority has reason to believe that any person has committed an offence under Section 3 or is in possession of proceeds of crime, a notice will be served to such person calling upon him to indicate the source of his income, earning or assets out of which or by means by which he has acquired the property and the Adjudicating Authority after considering the reply to the notice and after hearing of the agreed person and the Director or any other authorized officer shall decide the same whether any property is involved in money laundering.

15. Learned ASGI submits that if the agreed person or the Enforcement Directorate are aggrieved with the said order by the Adjudicating Authority can prefer an appeal before the Appellate Tribunal under Section 26 of the PMLA, 2002. He further submits that being aggrieved with the order of the Appellate Tribunal, an appeal will lie to this Court under Section 42 of the PMLA, 2002. By referring the said provision, he submits that the writ petition is not maintainable.

16. Learned ASGI submits that the petitioners have relied upon the interim order passed by the Coordinate Bench of this Court dated 9th July, 2026, but the interim order cannot be treated as precedent. He further submits that the petitioners have relied upon the order passed by the Coordinate Bench dated 9th July, 2026, wherein the Hon'ble Judge has taken into consideration of Section 106(1) of the BNS, 2023, wherein it is recorded that the said Section does not authorize Investigating Agency to debit freeze the bank account. He further submits that the said observation of the Hon'ble Court is contrary to the judgment passed by the Hon'ble Supreme Court in the case of ***State of Maharashtra vs. Tapas D. Neogy*** reported in ***(1999) 7 SCC 685***. He further submits that as the Hon'ble Court has not considered the judgment of the Hon'ble Supreme Court in the case of ***Tapas D. Neogy (supra)*** and has come to the finding that under Section 106(1) of the BNS, 2023, does not authorize the Investigating Agency to debit freeze account is *perin curiam.*

17. Learned ASGI submits that the Enforcement

Directorate has freezed only six accounts but there are other several accounts are in the name of the petitioner no. 1 which have not been freezed. He further submits that it is not the case of the petitioners that these are the only three accounts of the petitioners and there are no other accounts.

18. Mr. ASGI submits that there are other 36 accounts in which an amount of Rs. 164 crores are lying in the name of the petitioner no. 1.

19. Mr. ASGI submits that as per Section 17(1C) of PMLA, 2002, mere information is sufficient to search and seizure. Proceeds of crime can be ascertained after enquiry and examination of witness by the competent authority. He submits that PMLA, 2002, is a special sub-content law and Section 17 is a provision which specifically dealing with the matters concerning search and seizure in connection with offence of money laundering to be enquired into and proceed with crime dealt with under the said Act.

20. Learned ASGI submits that for strengthening the mechanism, including regarding prevention of money laundering, the Parliament in its wisdom deemed it appropriate to drop the proviso in sub-section (1) of Section 17 of the Act of 2002, thereby dispensing with the condition that no seizure shall be conducted unless in relation to the scheduled offence, a report has been forwarded to the Magistrate under Section 157 of the 1973 Code or a complaint has been filed before a Magistrate in regard to such offence. He submits that the Act of 2002 is a special Act and is a self-contained code regarding the subject of searches and seizures in connection with the offence of money laundering under the Act of 2002, coupled with the fact that the purpose and object of the Act of 2002, is prevention of money laundering, and the offence of money laundering being an independent offence concerning the process and activity connected with the proceeds of crime, the deletion of the first proviso has reasonable nexus with the objects sought to be achieved by the Act of 2002 for strengthening the mechanism of prevention of money laundering and to secure the proceeds of crime.

21. Heard the Learned Counsel for the respective parties, perused the materials on record and the judgments relied by the parties. There is no dispute with regard to registration of case by Cyber Crime Police Station, Bidhannagar Police Commissionerate dated 18th June, 2026 for the offence under Sections 111(4)/111(6)/316(2)/318(4)/61(2) of the BNS, 2023, read with Sections 66C and 66D of the Information Technology Act, 2000. Sections 318(4) and 61(2) of BNS, 2023, falls under paragraph 1 of Part-A of the PMLA, 2002 as defined under Section 2(1)(y) of the PMLA, 2002. Taking into consideration of the same, the Enforcement Directorate initiated ECIR No. ECIR/KLZO-II-20-2026 dated 23rd June, 2026.

22. As per Section 17(1) of PMLA, 2002, if the Director or any other officer not below the rank of the Deputy Director authorized by him, for the purposes of this Section, on the basis of information, in his possession, has reason to believe that any person has committed any act which constitutes money laundering or is in possession of any proceeds of crime involved in money laundering or is in possession of any records relating to money laundering or is in possession of any property related crime, may authorize any officer subordinate to seize any record or property found as a result of such search.

23. During the investigation of ECIR initiated by the Enforcement Directorate, the bank accounts maintained by the petitioners with the HDFC Bank and other bank accounts were analyzed and found that substantial transfer of funds to various entities has been transferred and accordingly the Investigating Officer has reasons to believe that the said transaction constitutes money laundering and accordingly on 7th July, 2026, an order of freezing under Section 17(1-A) of PMLA, 2002, was issued to the HDFC Bank and ICICI Bank for freezing of Account Nos. 50200059108322, 50200063079047 and 50200063079034 of the HDFC Bank belonging to the petitioners.

24. The petitioners have relied upon the order passed by the Coordinate Bench of this Court in WPA No. 14081 of 2026 dated 9th July, 2026, wherein the Hon'ble Judge by appointing a Special Officer allowed the petitioners to operate the aforesaid three bank accounts. This Court has considered the order passed by His Lordship. The Hon'ble Court finds that :

> *"**23.** On mere reading of such complaint, prima facie, it appears that same is omnibus without pinpointing particular incident/ incidents or transaction/ transactions based on which those three bank accounts were illegally enriched. Apprehension is also expressed vide said complaint dated 18th June, 2026 that if prompt action is not taken, relevant electronic records, bank data and financial evidence may be altered, concealed and dissipated.*
>
> ***25.** From the facts alluded above, it appears that complaint was lodged on 18th June, 2026 based on which FIR was drawn up at 18:00 hours on 18th June, 2026 and hurriedly on the next day, 19th June, 2026*

> *those three accounts were debit-frozen.*
>
> ***26.*** *This Court has made an endeavour to find out the materials which were available before the concerned police authority leading to debit-freezing of those three bank accounts.*
>
> ***27.*** *However, at this stage Court is unable to find particular materials which could have been basis of taking such abrupt step. Issue needs further consideration on placing materials before this Court prior to final adjudication of this writ petition."*

25. In order to give effect to the provisions of Section 17 of the PMLA, the Central Government, in exercise of the powers conferred under sub-section (1), read with clauses (a), (m), (n), (o), (pp) and (w) of sub-section (2) of Section 73, has framed the ***Prevention of Money-Laundering (Forms, Search and Seizure or Freezing and the Manner of Forwarding the Reasons and Material to the Adjudicating Authority, Impounding and Custody of Records and the Period of Retention) Rules, 2005.*** The relevant extracts of these Rules are reproduced hereinbelow for ready reference:

> *"**3. Procedure relating to search. - (1)** The Director or any other officer authorized by him may, for the purposes of the sub-section (1) of Section 17 of the Act, **further authorize** any officer subordinate to him and such authorization shall be in the Form 1.*
>
> ***(2)*** *The authority referred to in clause (c) of sub-rule (1) of Rule 2, shall be empowered to—*
>
> *(a) enter and search any building, place, vessel, vehicle or aircraft where he has reason to suspect that such records or*

proceeds of crime are kept;

(b) break open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (a) where the keys thereof are not available;

(c) seize any record or property found as a result of such search; (d) place marks of identification on such record or make or cause to be made extracts or copies therefrom;

(e) make a note or an inventory of such record or property;

(f) examine on oath any person, who is found to be in possession or control of any record or property, in respect of all matters relevant for the purposes of any investigation under this Act:

(3) *Before making a search, the authority, shall—*

(a) where a building or place is to be searched, call upon two or more respectable persons of that locality in which the building or place to be searched is situated; and

(b) where a vessel, vehicle or aircraft is to be searched, call upon any two or more respectable persons, to attend and witness the search and may issue an order in writing to them or any of them so to do.

(4) *Any person in charge of, or, in any building, place, vessel, vehicle or aircraft shall, on production of the authorization, allow the authority free ingress thereto and afford all reasonable facilities for search therein.*

(5) *If ingress into such building or place cannot be obtained, it shall be lawful for the authority executing the authorization, with such assistance of police officers or of such other officers as specified in Section 54 of the Act, as* *may be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any lock of any door or window of any building or place, whether that of the person to be searched or of any other person, if after production of authorization and demand of admittance duly made, he cannot otherwise obtain admittance:*

Provided that, if any such building or place is an apartment in actual occupancy of a woman, who according to custom does not appear in public, the authority shall before entering such apartment, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

(6) *If ingress into any vessel, vehicle or aircraft authorized to be searched cannot be obtained because such vessel, vehicle or aircraft is moving or for any other reason, it shall be lawful for the authority executing the authorization, with such assistance as may be required of police officers and such officers, as specified in Section 54 of the Act, to stop any such vessel or vehicle or in the case of an aircraft, compel it to stop or land, and search any part of the vessel, vehicle or aircraft, and in order to effect an entrance into such vessel, vehicle or aircraft to break open any door or window of any such vessel, vehicle or aircraft, whether that of the person to be searched or of any other person, if after production of the authorization and demand of admittance duly made, he cannot otherwise obtain admittance:*

Provided that if any such vessel, vehicle or aircraft is occupied by a woman, who according to custom does not appear in public, the authority shall, before entering such vessel, vehicle or aircraft, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the door of any vessel, vehicle or aircraft and enter it.

(7) *The authority may require any person who, is the owner, or has the immediate possession, or control, of any box, locker, safe,* *almirah or any other receptacle situated in such building, place, vessel, vehicle or aircraft, to open the same and allow access to inspect or examine its contents, and, where the keys thereof are not available or where such person fails to comply with any such requirement, may break open the lock of such box, locker, safe, almirah or other receptacle which the authority may deem necessary for carrying out all or any of the purposes specified by the Director in this behalf.*

(8) *The occupant of the building, place, vessel, vehicle or aircraft searched, including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf, shall be permitted to attend during the search.*

4. Procedure relating to seizure or freezing. - ***(1)*** *The officer or the authority, as the case may be, freeze or seize any record or property found as a result of search of any building, place, vessel or vehicle or aircraft:*

Provided that where it is not practicable to seize any record or property, the authority may serve an order on the owner or the person who is in immediate possession or control of any such record of property that he shall not remove, part with or otherwise deal with it except with the previous permission of the authority, who may take such steps as may be necessary for ensuring such compliance.

(1-A) *Where it is not practicable to seize any record or property, the officer or the authority, as the case may be, may pass an order to freeze such property whereupon the property shall not be transferred or otherwise dealt with, except with the prior permission of the officer or the authority making such order, and a copy of such order shall be served on the person concerned.*

(2) *The authority shall prepare a seizure memo (inventory of items) in Form II appended to these rules which shall be delivered to the occupant of the building, place, vessel, vehicle or aircraft searched including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf and the authority shall also forward a copy of the inventory so* *prepared to the Director and the Adjudicating Authority.*

(3) *The authority shall place or cause to be placed the records of properties including bullion, jewellery and other valuable articles and things seized during the search in a package which shall contain the details of the bullion, jewellery and other valuable article and things placed therein, such packages shall bear an identification mark and the seal of the authority, and the occupant of such building, place, vehicle or aircraft, including the person in charge of such vessel, vehicle or aircraft searched or any other person on his behalf shall also be permitted to place his seal on packages.*

(4) *A copy of the list prepared in accordance with sub-rule (3) shall be delivered to the occupant of the building, place, vehicle or aircraft, including the person in charge of such vessel, vehicle or aircraft searched or any other person on his behalf and the authority shall also forward a copy thereof to the Director and the Adjudicating Authority."*

26. Under sub-section (1) of Section 17 of the PMLA, where the '*Director or any other officer not below the rank of Deputy Director authorised by him for the purposes of this section*', on the basis of information in their possession and upon recording in writing the *reasons to believe*, forms an opinion that a person has (i) committed the offence of money laundering, or (ii) is in possession of the proceeds of crime, or (iii) is holding records relating to money laundering, or (iv) owns property connected with the crime, the said officer is empowered to authorise '*any officer subordinate to him*' to undertake the measures specified under clauses (a) to (f) of the subsection. The procedural framework for conducting such searches is laid down in Rule 3 of the *PMLA (Search and Seizure or Freezing) Rules, 2005*, which prescribes not only the detailed procedure to be followed but also the specific Form in which authorization must be issued, and further mandates the manner in which the search is to be carried out.

27. Sub-section (1A) of Section 17, which is the relevant provision for the present case, contemplates circumstances where immediate seizure of property is impracticable. In such cases, the *authorised officer* may issue an order freezing the property or records, prohibiting their transfer or dealing with the same without prior permission of the officer issuing such order. The proviso to this Sub-section provides that if at any stage before confiscation it becomes practical to seize such frozen property, the *authorised officer* may proceed with seizure. The provision also mandates that a copy of the freezing order be served upon the affected person. Rule 4 of the *PMLA (Search and Seizure or Freezing) Rules, 2005*, prescribes a comprehensive procedure for seizure and freezing, including the preparation of a seizure or freezing memo in the Form appended thereto.

28. The petitioners' case is that no predicate offenses are made out against the petitioners but have debit freezed the accounts of the petitioners. The charge of money laundering cannot exist without the illegal activity that generated the funds. From the order of freezing, the allegation in the FIR corroborates the transfer of funds amounting to Rs. 133.84 Crores from one of the account of the HDFC to one M/s Carewell Aviation India Private Limited which appears to have been incorporated for the purpose of diversion of funds from AITC accounts. In the freezing order, it is also mentioned that other similar transactions from the accounts of the HDFC bank have been routed for the purpose of siphoning off and using them for personal purposes by the persons authorizing control over the accounts unrelated to the mandated purpose.

29. The investigating agencies have not produced particular materials before the Coordinate Bench on the basis of which such steps were taken by the Cyber Crime Police and the Hon'ble Court has also taken into consideration of Section 106 of the BNS. In the present case from the order of freezing, it reveals that the Investigating Officer has analyzed the accounts and found substantial transfer of funds to various entities.

30. At the stage of grant of interim order, it is not possible for the Court to adjudge whether the transfer is legal or otherwise. The petitioners will get an opportunity to place its all grievances before the Adjudicating Authority once the Adjudicating Authority will issue notice to the petitioners for its defense with regard to the alleged transfer of funds or can be decided by this Court only after exchange of affidavit.

31. The petitioners have filed the present writ petition for quashing of the proceeding initiated by the Enforcement Directorate being ECIR/KLZO-II/20/2026. The same is to be decided only after giving an opportunity to the respondents to file their response by way of an affidavit.

32. This Court also finds that the ED has issued an order of freezing the account on 7^{th} July, 2026 but the said fact was not brought to the notice of the Coordinate Bench on 9^{th} July, 2026, either by the State or by the petitioners as the ED was not the party to the said proceeding when the order was passed.

33. Other than three accounts debit frezeed by the ED, there are 36 other accounts in the name of the petitioner no.1 and in the said accounts altogether an amount of Rs. 1,64,14,91,332.12 are lying in the said accounts.

34. Learned ASGI has raised the point that the order passed by the Hon'ble Court on 9th July, 2026, is *per incuriam* as the Hon'ble Court has not considered the judgment passed by the Hon'ble Supreme Court in the case of ***Tapas D. Neogy (supra).*** In the case of ***Headstar Global Pvt. Limited vs. State of Kerala & Ors.*** reported in ***2025 SCC OnLine Ker 3546***, the Kerala High Court while considering the issue whether the Investigating Officer can issue a prohibitory order in respect of the bank account by exercising the power under Section 102 of the Code of Criminal Procedure, 1973, considered the case of ***Tapas D. Neogy (supra),*** the case of ***Teesta Atul Setalvad Vs. State of Gujarat*** reported in ***(2018) 2 SCC 372,*** the case of ***M.T. Enrica Lexie Vs. Doramma*** reported in ***(2012) 6 SCC 760*** and the case of ***Shento Varghese Vs. Julfikar Husen*** reported in ***(2024) 7 SCC 23.*** The Hon'ble Kerala High Court also considered Sections 106 and 107 of the BNSS and held that:

> *"**13.** Another aspect of importance is that, while Section 106 speaks of seizure, Section 107 deals with attachment, forfeiture and restoration. Seizure under Section 106 can be carried out by a police officer and*

an ex post facto report submitted to the Magistrate. On the other hand, attachment under Section 107 can be effected only upon the orders of the Magistrate. The logic behind this distinction being that the purpose of seizure is more to secure the evidence during an investigation, whereas attachment is intended to secure the proceeds of crime by preventing its disposal and thus ensuring its availability for legal procedure such as forfeiture and distribution to the victim/s."

The order of the Learned Single Judge was challenged before the Hon'ble Supreme Court and the SLP was dismissed. In view of the above, it cannot be said that the order passed by the Coordinate Bench is *per incuriam.*

35. The writ petitioner no. 1, All India Trinamool Congress, has filed the instant writ petition through its authorized representative, namely, Mr. Subhasish Chakraborty. In the writ petition, the representative of the writ petitioner no.1 has disclosed authorization. The said authorization is signed by one Derek O'Brien, Member, National Working Committee, All India Trinamool Congress. Article XII(c) of the petitioner no. 1, reads as follows:

"Article XII

(c) *The National Working Committee shall be the highest executive authority of the All India Trinamool Congress and shall have the power to carry out the policies and programmers of the Trinamool Congress as approved by the AITC Committee and shall be responsible to the AITC Committee. It shall be the final authority in all matters*

> *regarding interpretation and application of the provisions of this Constitution."*

Considering the above, this Court finds that Mr. Subhasish Chakraborty is being duly authorized by the National Working Committee of the petitioner no.1, thus the writ petition is maintainable.

36. As regard to the alternative remedy, the petitioners have filed the present writ petition challenging the very initiation of ECIR proceeding by the ED. It is the specific case of the petitioners that the alleged transactions were neither sudden nor emergent in nature so as to necessitate invocation of the extraordinary powers contemplated under Section 17 of the PMLA, 2002 at the stage when the legality of the freezing of the same accounts is pending consideration. It is settled law that there is no absolute bar in filing writ application, if any, alternative remedy is available. The petitioners have raised the issue of arbitrariness of the respondent authorities that the proceeding has been initiated without any justification. The same is to be decided only after exchange of affidavit by the parties.

37. The ED after analyzing the bank accounts of the petitioner no.1 finds that substantial transfers of funds to various entities, most prominent out of them is one Carewell group was transferred from the said accounts. The ED has not debit freeze the other 36 accounts of the petitioner no. 1 in which an amount of Rs. 164 crores are lying.

38. This Court did not find any *prima facie* case and balance of convenience and inconvenience in favour of the petitioners. In view of the above, interim order as prayed for by the petitioners, is refused.

39. The respondents are directed to file affidavit-in-opposition within three weeks, reply, if any, within two weeks thereafter. List the matter on 26th August, 2026, under the heading "Adjourned Motion".

40. Parties shall be entitled to act on the basis of a server copy of the order placed on the official website of the Court.

41. Urgent Xerox certified photocopies of this order, if applied for, be given to the parties upon compliance of all the requisite formalities.

(Krishna Rao, J.)