

**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 30TH DAY OF SEPTEMBER, 2026**

**PRESENT**

**THE HON'BLE MR. JUSTICE D K SINGH**

**AND**

**THE HON'BLE MR. JUSTICE T.M.NADAF**

**WRIT PETITION NO. 9583 OF 2025 (GM-RES)**

**C/W**

**WRIT PETITION NO. 8943 OF 2025 (GM-RES)**



**IN WP NO. 9583/2025**

**BETWEEN:**

1. JSW STEEL LIMITED  
A COMPANY REGISTERED UNDER  
THE COMPANIES ACT, 1956

REGISTERED OFFICE:  
JSW CENTRE  
BANDRA KURLA COMPLEX  
BANDRA (EAST)  
MUMBAI- 400 051, MAHARASHTRA

HAVING BRANCH OFFICE AT  
6TH FLOOR, EAST WING  
RAHEJA TOWERS, M.G. ROAD  
BANGALORE-560 001, KARNATAKA

REPRESENTED BY ITS  
AUTHORIZED SIGNATORY  
MANI MANUEL, VICE PRESIDENT

...PETITIONER

(BY SRI GOPAL JAIN, SENIOR ADVOCATE FOR  
SRI ADITYA NARAYAN, ADVOCATE)

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Location:  
HIGH  
COURT OF  
KARNATAKA

**AND:**

1. DEPUTY DIRECTOR  
DIRECTORATE OF ENFORCEMENT  
(FOREIGN EXCHANGE MANAGEMENT  
ACT AND PREVENTION OF MONEY  
LAUNDERING ACT)  
DEPARTMENT OF REVENUE  
MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

3RD FLOOR, 'B' BLOCK, BMTC  
SHANTINAGAR TTMC, K H ROAD  
BANGALORE-560 027

...RESPONDENT

(BY SMT. ANUPARNA BORDOLOI, SRI DHANUSH M &  
SRI AJAYPAL SINGH, ADVOCATES)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA READ WITH SECTION 482 OF THE CODE OF CRIMINAL PROCEDURE, 1973, PRAYING TO ISSUE A WRIT OF CERTIORARI/MANDAMUS OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION IN THE NATURE THEREOF TO SET ASIDE AND/OR QUASH THE IMPUGNED ORDER DATED 30.01.2025 (ANNEXURE-A) OF THE APPELLATE TRIBUNAL, PMLA IN APPEAL BEARING NO.FPA/PMLA/4259/BNG/2021 AND ETC.

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THESE PETITIONS HAVING BEEN HEARD AND RESERVED FOR ORDERS ON 25.09.2026, COMING ON FOR PRONOUNCEMENT THIS DAY, **HON'BLE MR. JUSTICE D K SINGH** PRONOUNCED THE FOLLOWING:

CORAM: HON'BLE MR. JUSTICE D K SINGH  
and  
HON'BLE MR. JUSTICE T.M.NADAF

**CAV ORDER**

(PER: HON'BLE MR. JUSTICE D K SINGH)

**I PREFACE:**

1. These writ petitions under Articles 226 and 227 of the Constitution of India read with Section 482 of the Code of Criminal Procedure, 1973 (Cr.P.C.) have been filed impugning the common order dated 30.01.2025 passed by the Appellate Tribunal under SAFEMA Act at New Delhi in Appeal Nos.FPA/PMLA/4259/BNG/2021 and FPA/PMLA/4258/BNG/2021 respectively, filed by the petitioner.

2. Before advertng to the submissions advanced by Mr. Gopal Jain, learned Senior Counsel appearing for the petitioner and Smt. Anuparna Bordoloi, learned counsel for the respondent-Enforcement Directorate (ED), it would be appropriate to take note of the relevant facts germane for decision in these writ petitions.

**II FACTS:**

3. An FIR bearing No.RC 18(A)/2011 dated 01.10.2011 was registered by the Central Bureau of Investigation (CBI) for the

offences alleged to have been committed under Sections 120B, 379, 411, 420, 427, 447, 468, 471 and 477A of the Indian Penal Code, 1860 (IPC), Section 26 of the Indian Forest Act, 1927, Section 21 read with Section 4(1), 4(1)(A) and 23 of the Mines and Minerals (Development and Regulation) Act, 1957 and Section 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 against the accused, (1) G. Janardhana Reddy, Partner, M/s. Associated Mining Company, (2) G. Lakshmi Aruna, Partner, M/s. Associated Mining Company and (3) M/s. Associated Mining Company and others.

4. On completion of the investigation conducted with reference to the said FIR, a charge sheet bearing No.07/CBI/ACB/BLR dated 30.05.2012 was filed by the CBI before the Court of XLVI Additional City Civil and Sessions and Special Judge for CBI Cases, Bangalore against the aforesaid accused viz., 1) G. Janardhana Reddy, Partner, M/s. Associated Mining Company, (2) G. Lakshmi Aruna, Partner, M/s. Associated Mining Company and others for the offences punishable under Sections 120B read with Sections 420, 379, 409, 447, 468, 471 and 477A of IPC and Section 13(2) read with Section 13(1)(c) and (d) of the Prevention of Corruption Act, 1988.

5. A supplementary charge sheet bearing No.13/2013 dated 16.09.2013 was filed by the CBI before the Special Judge for CBI, Bangalore, in the aforesaid matter, wherein it has been stated that as the erstwhile partners of M/s. Associated Mining Company had already been dealt with in the first charge sheet, there was no need to invoke charges against the Partnership Firm viz., M/s. Associated Mining Company. It has been further stated that no additional charges have been invoked or any material amendment has been made to the earlier charge sheet against M/s. Associated Mining Company.

6. In the charge sheet bearing No.07/CBI/ACB/BLR dated 30.05.2012, the following accusations have been made:-

(i) The accused G. Janardhana Reddy and G. Lakshmi Aruna had taken over the assets and liabilities including the leasehold rights over Mining Lease No.2434 of M/s. Associated Mining Company on 01.08.2009 after they had become the partners of M/s. Associated Mining Company on 31.07.2009 and the previous partners had retired on the very date.

(ii) The accused G. Janardhana Reddy and G. Lakshmi Aruna did not carry out any mining activities in the leasehold area of Mining Lease No.2434 of M/s. Associated Mining Company.

However, as per the returns filed by M/s. Associated Company to the Deputy Director, Mines and Geology, Hospet, 6.28 lakh metric tons of iron ore was shown to have been produced and dispatched from the said mining area during the period 01.08.2009 to 23.03.2010. The terrestrial 3D laser scanner survey carried out by the officers of M/s. Singareni Collieries Company Limited had revealed that the iron ore excavated after 22.07.2009 till 21.04.2012 could be only to the tune of 1,33,373 metric tons, which would be subsumed within the permits taken by the previous partner of M/s. Associated Mining Company for 1,53,000 metric tons and therefore, the claim of the accused G. Janardhana Reddy and G. Lakshmi Aruna that 6.82 lakh metric tons had been excavated from 01.08.2009 to 22.03.2010 is completely false. Further, the iron ore samples taken from the Mining Lease No.2434 had revealed that the Fe content in the samples was to the tune of 45% to 60% whereas, most of the iron ore supplied by G. Janardhana Reddy in the name of M/s. Associated Mining Company to M/s. JSW Steels Ltd., the petitioner herein, show more than 62% Fe content.

(iii) M/s. Associated Mining Company was found to have made payments to Vijay Mining & Infra Corp. Pvt. Ltd., who were

shown to have carried out mining operations at the leasehold area of M/s. Associated Mining Company.

(iv) Vijay Mining & Infra Corp. Pvt. Ltd., was asked to deploy machinery at the surrendered area of M/s. Lakshmi Narayana Mining Company (Mining Lease No.2487) and in the area of Ramgad Minerals and Mines Pvt. Ltd., (Mining Lease No.2010), known as Dalmia Mines, to extract iron ore without any authority and accordingly, Vijay Mining & Infra Corp. Pvt. Ltd. carried out mining activities at the above mentioned two locations during October 2009 to July 2010 as per the instructions of G. Janardhana Reddy and one Mehruz Ali Khan and handed over the produced iron ore to them.

(v) The accused had illegally extracted and transported 23 lakh metric tons of iron ore from the mines which they surrendered and they did not have any right or lease in their favour in the leasehold area of Mining Lease No.2010 of Dalmia Mines and the surrendered area of Mining Lease No.2487 of M/s. Lakshmi Narayana Mining Company.

(vi) Accused G. Janardhana Reddy and Mehruz Ali Khan forcibly entered M/s. Tiffin Barytes Mines without their consent and forcibly took more than one lakh tons of iron ore and

transported the same through M/s. JSR Logistics. Similarly, they had also forcibly entered the mining areas of Sri Vrushabhendrappa and Shaik Sab Mines and took away unspecified quantity of iron ore from those mines without their knowledge/consent.

(vii) The quantity of iron ore mentioned in the permits issued by the Forest Department was 16 metric ton per truck, whereas the quantity of each truck that entered the factory premises of JSW Steel Limited carrying the iron ore supplied by M/s. Associated Mining Company was in the range of 25 to 40 metric tons, which would clearly show that the permits issued by the Forest Department were only used as cover for transportation of huge quantity of illegally mined iron ore to JSW Steel Ltd.

(viii) No mining was done in the leasehold area of M/s. B.R. Yogendranath Mines and M/s. Manzoor Ahmed Mines and as such, the iron ore shown to have been supplied from these mines to M/s. Associated Mining Company and sold to JSW Steels Ltd. by M/s. Associated Mining Company were also the proceeds of illegal mining carried out at the places mentioned above. The value of 24 lakh metric tons of iron ore

which were stolen by the accused G. Janardhana Reddy and Mehfuz Ali Khan from Dalmia Mines, from the surrendered areas of M/s. Lakshmi Naryana Mining Company and M/s. Tiffin Barytes was around Rs.480 crores (Rs.2,000 per metric ton), which was the average sale price of M/s. Associated Mining Company. Thus, the accused G. Janardhana Reddy and G. Lakshmi Aruna have made wrongful gains to the tune of Rs.480 crores out of the sale of iron ore illegally extracted by them from the mining area of M/s. Dalmia Mines, from the surrendered area of M/s. Lakshmi Narayana Mining Company and also from the mining area of M/s.Tiffin Barytes.

7. As the offences mentioned in the charge sheet are the Scheduled Offences in terms of Section 2(1)(y) of the Prevention of Money Laundering Act, 2002 (PMLA), therefore, a case under the provisions of the PMLA was registered in F.No.ECIR/09/BZ/2012 on 25.09.2012 with a view to investigate the case involving commission of an offence of money laundering.

8. A detailed investigation was carried out and the statements of the accused were recorded under Section 50 of the PMLA. It has been stated that the amount of Rs.480 crores

derived by the accused G. Janardhana Reddy and G. Lakshmi Aruna by way of sale of illegally mined iron ore to the extent of 24 lakh metric tons would fall within the definition of 'Proceeds of Crime' as defined under Section 2(1)(u) of the PMLA, as the same were derived by committing the offences under Sections 120B, 420 and 471 of IPC read with Section 13(2) and Section 13(1)(c) and (d) of the Prevention of Corruption Act, 1988.

9. Based on the above, the details of the bank accounts of JSW Steel Ltd. had been obtained. It would also suggest that JSW Steel Ltd. had been supplied 1,84,992 metric tons of iron ore allegedly illegally extracted by the accused G. Janardhana Reddy and G. Lakshmi Aruna. It is further alleged that as the amount of Rs.33,80,87,617/- was to be paid by JSW Steel Ltd. in lieu of illegally mined iron ore bought by them from G. Janardhana Reddy and G. Lakshmi Aruna, the Partners of M/s. Associated Mining Company, the said amount of Rs.33,80,87,617/- continued to be 'receivables' by the erstwhile partners of M/s. Associated Mining Company. Hence, in terms of Section 5(1) of the PMLA, a Provisional Attachment Order bearing No.08/2015 dated 27.03.2015 was made attaching different bank accounts of JSW Steel Ltd. totalling Rs.24,37,00,733.50 for a period of 180 days for further

confirmation, adjudication and confiscation to the Central Government in terms of Sections 5 and 8 of the PMLA and the same was immediately forwarded to the Adjudicating Authority (PMLA).

10. It is alleged that further investigation conducted under the provisions of the PMLA indicated that JSW Steel Ltd. had still in its possession an amount totalling Rs.9,43,86,883.50 out of the above mentioned Proceeds of Crime of Rs.33,80,87,617/- derived out of illegally mined iron ore purchased from M/s. Associated Mining Company and not lawfully settled. Thus, an amount of Rs.33,80,87,617/- for the illegally mined iron ore bought by JSW Steel Ltd. from M/s. Associated Mining Company, which was not paid by them, along with further amount of Rs.9,43,86,833.50 were continued to be in possession of JSW Steel Ltd. The Adjudicating Authority under the PMLA confirmed the order of attachment after recording the reasonable belief of the Deputy Director that an amount of Rs.33,80,87,617/- shown as receivables from JSW Steel Ltd. by the partners of M/s. Associated Mining Company viz., G. Janardhana Reddy and G. Lakshmi Aruna, which was out of the sale proceeds of iron ore illegally mined and supplied

by M/s. Associated Mining Company during the period from 01.08.2009 to 31.03.2011, was retained by JSW Steel Ltd.

11. The Adjudicating Authority, vide order dated 09.04.2021, categorically recorded that the reply filed by the counsel for JSW Steel Ltd. in response to the show cause notice was carefully considered and after hearing the counsel for the ED and the counsel for JSW Steel Ltd and after having considered the relevant material placed before the Adjudicating Authority, confirmed the Provisional Attachment Order No.08/2016 dated 30.03.2016 made under sub-section (1) of Section 5 of the PMLA and directed that the attachment order would continue during investigation for a period not exceeding 365 days or the pendency of the proceedings relating to any offence under the PMLA before the Special Court.

12. Aggrieved by the said common order of confirmation of Provisional Attachment Order by the Adjudicating Authority, the JSW Steels Ltd. had filed the appeals before the Appellate Tribunal.

13. On 10.12.2024, the counsel for the JSW Steel Ltd. submitted before the Appellate Tribunal that the matter required to be remanded back to the Adjudicating Authority as

the Adjudicating Authority did not take notice of the written submissions and synopsis filed on behalf of JSW Steel Ltd. The Appellate Authority directed the counsel for the ED to seek instruction from the department and alternatively, both sides were given liberty to argue on all the issues including the issues pointed out before the Adjudicating Authority, if the same were not dealt with. The matter was adjourned to 30.01.2025.

14. On 30.01.2025 when the matter was listed, the Appellate Tribunal passed the following order:-

*"The Ld. Counsel for the Appellant referred to the order of the Tribunal dated 10th December, 2024 wherein submission of the Counsel for the Appellant were recorded for remand of the case to the Adjudicating Authority. The Ld. Counsel for the Respondent-ED was directed to take instructions from the Department. In the alternative, both the sides were given liberty to argue the Appeal on all the issues including the issue pointed out before the Adjudicating Authority said to not have been dealt with.*

*We do not find an opinion of the Tribunal to remand the matter otherwise final order would have been passed. The Appellant were directed to press all the issues including the issue pointed before the Adjudicating Authority. However, the*

*Ld. Counsel for the Appellant prays for remand of the case on the ground that written submission and synopsis filed before the Adjudicating Authority along with the documents have not been considered. We find that issues cannot be decided piecemeal and otherwise, matter was kept for final arguments on all the issues. The Counsel for the Appellant prays for adjournment to argue all the other issue on the next date of hearing.*

*As prayed, let the Appeal be listed again on 26th March, 2025.*

*The Appellant would be at liberty to raise all the issues to press their Appeals based on the pleadings and material placed on record."*

15. This common order is under challenge before this Court in the present writ petitions.

16. This Court, while granting the interim order, has passed the following order:-

*"Heard learned Senior Advocate Mr. Sajan Poovayya appearing for the petitioner-Company.*

*We have perused the records, more particularly the Arbitral Award dated 09.05.2014, which precedes issuance of Provisional Attachment Order dated 27.03.2015. That apart, the Award*

*prima facie shows that not only money of other parties is not with the petitioner-Company but petitioner Company's money is with others. We also adverted to the Ruling of Apex Court in **KRISHNADATT AWASTHY vs. STATE OF M.P. AND OTHERS**, 2025 SCC OnLine SC 179, which broadly states that violation of principles of natural justice at the initial level of the proceedings cannot be made good at the Appellate level.*

*In the above circumstances, we issue notice and interim order as prayed for, till the next date of hearing, question of maintainability having been kept open.*

*Sri. Madhukar Deshpande, learned Panel Counsel accepts notice for the respondent.*

*In addition to taking usual steps, the petitioner shall serve a copy of the petition along with all the documents on learned Panel Counsel Sri. Madhukar Deshpande, forthwith."*

### **III SUBMISSIONS ON BEHALF OF THE PETITIONER:**

17. Mr. Gopal Jain, learned Senior Counsel appearing for the petitioner has strenuously argued that the petitioner's right of fair hearing has not been properly recorded by the Adjudicating Authority and therefore, the Appellate Tribunal ought to have

remanded the matter back to the Adjudicating Authority to consider the synopsis and written submissions filed by the petitioner which have been ignored by the Adjudicating Authority. The learned Senior Counsel has submitted that if natural justice is violated at the first stage, the defect cannot be cured in the appellate stage. He, therefore, submitted that the Appellate Tribunal ought to have remanded the matter back to the Adjudicating Authority.

18. In support of his submissions, learned Senior Counsel has placed reliance on the judgment in the case of ***INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA vs L.K. RATNA AND OTHERS ([1986] 4 SCC 537)*** and submitted that the Appellate Tribunal should not have directed the parties to make their submissions on facts and law and ought to have remanded the matter.

#### **IV SUBMISSIONS ON BEHALF OF THE RESPONDENT:**

19. On the other hand, Smt. Anuparna Bordoloi, learned counsel for the Enforcement Directorate has submitted that the writ petitions are wholly misconceived and are not maintainable. The petitioner's appeals are still pending before the Appellate Tribunal. The final order is yet to be passed and

only against the final order, if aggrieved, the petitioner could approach this Court. When the matter has been fixed for hearing and the parties have been given liberty to argue all points, the petitioner rushing to this Court is not a *bona fide* act, but a tactic to prolong the proceedings before the Appellate Tribunal. She, therefore, submitted that the writ petitions should be dismissed at the threshold as being not maintainable.

20. Learned counsel has further submitted that the petitioner's similar plea has been rejected in the very same case by the Supreme Court in **JSW STEEL LTD. vs ENFORCEMENT DIRECTORATE (2025 SCC OnLine SC 2150)**. In support of her submission, she has placed reliance on paragraphs 34 to 39 of the said judgment.

## **V ANALYSIS AND CONCLUSION:**

21. We have carefully considered the material placed on record as well as the submissions advanced by Mr. Gopal Jain, learned Senior Counsel appearing for the petitioner and Smt. Anurparna Bordoloi, learned counsel for the respondent.

22. A perusal of the order passed by the Adjudicating Authority would suggest that after considering all the material placed before the authority and after hearing the submissions

advanced by the counsel for the respective parties, the order dated 09.04.2021 was passed by the Adjudicating Authority confirming the Provisional Attachment Order dated 30.03.2016 made under Section 5 of the PMLA. The technical objection taken by the petitioner that the written submissions and synopsis filed by it were not considered is liable to be rejected. When the counsel advance their arguments and also file their synopsis and written submissions, it is not required for the Court or Authority to note each and everything which is written in the synopsis and written submissions. If the prescribed authority has not specifically mentioned about synopsis and written submissions, that would not mean that the Adjudicating Authority has not considered the submissions orally advanced and the written submissions.

23. The principle of natural justice does not invariably require a separate right to file synopsis or written submissions/arguments nor does it require the Court/Authority to reproduce or expressly deal with every submission. The essential requirement is that the affected person must receive a real and effective opportunity to know the case against him and to present the defence in a manner appropriate to the statutory scheme and circumstances. The opportunity may ordinarily be

oral or written. Even a personal hearing is not automatically necessary as held in the case of **UNION OF INDIA vs JYOTI PRAKASH MITTER** ([1971] 1 SCC 396). The relevant paragraph No.26 reads as under:

*"26. Article 217(3) does not guarantee a right of personal hearing. In a proceeding of a judicial nature, the basic rules of natural justice must be followed. The respondent was on that account entitled to make a representation. But it is not necessarily an incident of the Rules of natural justice that personal hearing must be given to a party likely to be affected by the order. Except in proceedings in Courts, a mere denial of opportunity of making an oral representation will not, without more, vitiate the proceeding. A party likely to be affected by a decision is entitled to know the evidence against him, and to have an opportunity of making a representation. He however cannot claim that an order made without affording him an opportunity of a personal hearing is invalid. The President is performing a judicial function when he determines a dispute as to the age of a Judge, but he is not constituted by the Constitution or a court. Whether in a given case the President*

*should give a personal hearing is for him to decide. The question is left to the discretion of the President to decide whether an oral hearing should be given to the Judge concerned. The record amply supports the view that the President did not deem it necessary to give an oral hearing. There were no complicated questions to be decided by the President..."*

*(emphasis supplied)*

24. In the case of **UNION OF INDIA vs AMRIK SINGH (EX CONSTABLE) ([1991] 1 SCC 654)**, the Supreme Court, following the decision in **JYOTI PRAKASH MITTER** (*supra*) and placing reliance on the decisions in **LT. COL. K.N.S. SIDHU vs UNION OF INDIA (1977 SLJ 721)** and **CAPTAIN HARISH UPPAL vs UNION OF INDIA ([1973] 3 SCC 319)**, held that in cases of special enactments, all the principles of natural justice cannot be imported.

25. The duty of an Authority/Court is of meaningful consideration of the submissions and need not answer every argument in elaborate detail. However, the order should disclose that the authority/Court has applied its mind to the material on record and substantial contentions which have bearing on the decision. The obligation to give reasons is

context-dependent, though reasoned finding may be required where the statute provides an appeal or the nature of the decision demands accountability.

26. From the order sheet, it is not discernable that the Adjudicating Authority had invited synopsis or written arguments. The petitioner had a fair opportunity to make representation through its counsel. The petitioner had filed reply to the show cause notice and therefore, non-mentioning of a separately filed synopsis would not actually amount to breach of natural justice.

27. We are, therefore, of the view that not referring to each and every submission in the synopsis and written submissions filed by the petitioner would not amount to denial of the principles of natural justice, as contended by the Learned Senior Counsel for the petitioner. Therefore, we do not find any substance in the submissions advanced by Mr. Gopal Jain, learned Senior Counsel appearing for the petitioner.

28. The impugned order does not disclose that the petitioner is prejudiced in any manner. The appeals filed by the petitioner are pending and the Appellate Tribunal has allowed the petitioner to make all submissions on facts and law. When

further adjudication is still pending and before final order is passed, the petitioner has rushed to this Court and has obtained the interim order as a trick/tactics rather than any prejudice caused to it. Against an order which does not prejudice or affect a party, no writ petition/Section 482 Cr.P.C. petition can be maintained. We are, therefore, of the view that these writ petitions are not maintainable and are liable to be dismissed on this ground alone.

29. It may further be noted that the petitioner had challenged the institution of criminal proceedings in W.P.No.7499/2022 and also the order of taking cognizance in W.P.No.11399/2022. The said writ petitions came to be dismissed by this Court vide common order dated 13.06.2022. Against the said common order, the petitioners approached the Supreme Court in Criminal Appeal Nos.4183-4184/2025 and the Supreme Court, vide judgment dated 07.10.2025 passed in **JSW STEEL LTD. vs ENFORCEMENT DIRECTORATE** (*supra*), dismissed those criminal appeals and affirmed the common order dated 13.06.2022 passed by this Court. The relevant paragraphs 34 to 39 of the said judgment of the Supreme Court are extracted hereunder:-

*"34. It is important to note that the PMLA provides a comprehensive and self-contained adjudicatory mechanism. Section 5 enables Provisional Attachment, Section 8 contemplates confirmation by the Adjudicating Authority, and Section 26 provides an appellate remedy before the Appellate Tribunal. The appellants, in the present case, have already invoked their statutory remedy of Appeal, which remains pending.*

*35. This Court has consistently held that constitutional or appellate jurisdiction should ordinarily not be exercised where an efficacious alternate remedy is available and is actively being pursued. Reference may be made to Union of India v. Guwahati Carbon Limited, which cautions against bypassing statutory forums except in cases of patent illegality or jurisdictional error.*

*36. We further note that it is undisputed that the ECIR registered by the ED does not name the appellants as accused persons. The charge-sheet filed by the CBI under RC 18(A)/2011/CBI/ACB/BLR also does not array them as accused, having dropped them in the*

*supplementary report after finding no material to proceed. The complaint filed by the ED is predicated not on any independent act of laundering but on the allegation that the appellants withdrew certain sums from the attached bank accounts in violation of the PAOs, thereby frustrating the recovery of INR 33.80 Crore, alleged to be "proceeds of crime."*

*37. The core issue before us is not whether the appellants' entire banking operations are tainted, but whether the specific sum of INR 33,80,87,617/- (Thirty-Three Crore Eighty Lakh Eighty-Seven Thousand Six Hundred Seventeen Rupees), representing unpaid consideration for iron ore supplied by AMC, can be treated as "proceeds of crime" and whether its withdrawal post-PAO constitutes an offence under Section 3 PMLA. The apprehension that the entire account balance constitutes proceeds of crime is misplaced, particularly when the admitted position is that payments were made and received through regular banking channels and are duly reflected in the books of account.*

*38. Viewed thus, the appropriate course would be to permit the statutory process to run its route to reach its logical conclusion. Interference at this stage would prejudice issues that are*

*squarely within the domain of the Appellate Tribunal, including whether the attached property represents "proceeds of crime" within the meaning of Section 2(1)(u) PMLA and whether the withdrawals were in violation of law.*

*39. In light of these findings, we are unable to hold that the case for quashing the cognizance order or interdicting proceedings is made out. The allegations, at this stage, are confined to the recovery of the quantified amount of INR 33.80 Crore and do not extend to fastening criminal liability upon the appellants beyond that process. The apprehension of arbitrary prosecution is, therefore, misplaced."*

30. Thus, when this Court and the Supreme Court have refused to entertain the plea against the order of cognizance in the same case in which the prescribed authority has passed the Provisional Attachment Order dated 30.03.2016 and the Adjudicating Authority has confirmed the said Provisional Attachment Order, against which appeals are pending, we are of the view that filing of present writ petitions is nothing but a gross abuse of the process of the Court and the same are liable to be dismissed at the threshold itself.

31. The very fact that the Appellate Tribunal has declined to remand the case on the alleged violation of natural justice would not justify interference under Articles 226 and 227 of the Constitution of India or under Section 482 of Cr.P.C. The Appellate Tribunal has jurisdiction to decide the appeals on facts and law. The proceedings before the Appellate Tribunal are continuation of the proceedings before the Adjudicating Authority by giving an opportunity of hearing, which is evident from the impugned order itself. Further, we are of the view that the alleged violation of the principles of natural justice is not there, as alleged. Even otherwise, no prejudice is caused to the petitioner as the parties have been given liberty to make all submissions on facts and law.

32. Therefore, we are of the view that when the petitioner has been permitted to make all submissions on facts and law by the Appellate Tribunal, the grievance of the petitioner that the Appellate Tribunal ought to have remanded the matter back at the threshold stage is wholly untenable. Therefore, the writ petitions are not maintainable and are liable to be dismissed on this ground alone.

33. Accordingly, the writ petitions are dismissed, however, without costs.

Pending applications, if any, do not survive for consideration and accordingly, they stand disposed of.

**Sd/-**  
**(D K SINGH)**  
**JUDGE**

**Sd/-**  
**(T.M.NADAF)**  
**JUDGE**

BKV  
CT:SN