



2026:DHC:1504-DB



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

Date of decision: 19th February, 2026

+ MISC. APPEAL(PMLA) 55/2025

ANUP KUMAR SINGH

.....Appellant

Through: Mr. Hardik Sharma and Mr.
Abhinav Jain, Advocates.

versus

DIRECTORATE OF ENFORCEMENT

.....Respondent

Through: Mr. Vivek Gurnani, Panel
Counsel for ED with Mr.
Kanishk Maurya and Mr. Ch.
Abhinandan Patra, Advocates.
Mr. Vikas Azad, Advocate for
R-2.

CORAM:

HON'BLE MR. JUSTICE NAVIN CHAWLA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

NAVIN CHAWLA, J. (ORAL)

1. This appeal has been filed under Section 42 of the Prevention of Money Laundering Act, 2002 [hereinafter, “PMLA”], challenging the order dated 26th May, 2025 passed by the learned Appellate Tribunal under SAFEMA in FPA-PMLA-1885/HYD/2024, by which the learned Appellate Tribunal has been pleased to dismiss the appeal filed by the appellant against the attachment order dated 20th October, 2023 passed by the learned Adjudicating Authority under the PMLA, as being barred by limitation.

2. The learned counsel appearing for the respondent has raised a



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preliminary objection on the maintainability of the present appeal before this Court, stating therein that no part of cause of action has arisen in Delhi, and the appellant is a resident of Kolkata and works for gain in Kolkata. Therefore, in terms of Explanation (a) attached to Section 42 of the PMLA, the appeal would not be maintainable before this Court.

3. On the other hand, the learned counsel appearing for the appellant submits that though the appellant is a resident of Kolkata, he also works for gain at Delhi, that is within the jurisdiction of this Court. In support of this submission, he places reliance on the GST registration in favor of M/s Stellar Insolvency Professionals LLP, which gives the address of principal place of business as Delhi for the said firm.

4. The learned counsel for the appellant further submits that the appellant is a partner in the said firm and the said firm was respondent no.2 in the Original Application filed by the respondent before the Adjudicating Authority, being O.A. No. 889/2023. He also places reliance on the judgment of this Court in *Financial Intelligence Unit-IND vs. National Spot Exchange Ltd* [2019: DHC:3113] and the judgment of the High Court of Madras in *M/s Martin Property Developers Private Limited and Ors. Vs Joint Director, Directorate of Enforcement*. (Judgment dated 17th June, 2021 in Review Application No. 21/2021 in W.P. (C) 25231/2019).

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

6. It is not denied by the appellant that the subject matter of the



seizure is all situated at Kolkata. The search and seizure proceedings were also carried out at Kolkata. The appellant has himself given his address at Kolkata

7. Section 42 of the PMLA reads as under:-

“Section 42-Appeal to High Court.-Any person aggrieved by any decision or order of the Appellate Tribunal may file an appeal to the High Court within sixty days from the date of communication of the decision or order of the Appellate Tribunal to him on any question of law or fact arising out of such order:

Provided that the High Court may, if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal within the said period, allow it to be filed within a further period not exceeding sixty days.

Explanation.--For the purposes of this section, "High Court" means--

(i) the High Court within the jurisdiction of which the aggrieved party ordinarily resides or carries on business or personally works for gain; and

(ii) where the Central Government is the aggrieved party, the High Court within the jurisdiction of which the respondent, or in a case where there are more than one respondents, any of the respondents, ordinarily resides or carries on business or personally works for gain.”

8. A reading of the above would show that an appeal shall be maintainable under the said Section before a High Court within whose jurisdiction the aggrieved party “ordinarily resides or carries on business or personally works for gain”.

9. In the present case, by giving his own address at Kolkata, the appellant admits that he ordinarily resides in Kolkata.

10. The learned counsel for the appellant, in spite of the above, to



maintain the present appeal, states that the appellant ordinarily carries on business and works for gain in Delhi. And for this purpose, as noted hereinabove, he has merely relied upon the GST registration certificate without having any other averment or proof in this regard.

11. In the present appeal, the territorial jurisdiction of this Court is invoked by the appellant by stating as under:-

“4.3 Pertinently, the Appellant resides in Kolkata, however works for gain in Delhi. Pertinently, the Appellant herein is a resolution professional and appears before the NCLT Delhi. Moreover, the Appellant has his office situated at Delhi, copy of the GST registration certificate of the office of the Appellant in the name and style of Stellar Insolvency Professionals LLP is marked and annexed herewith as Annexure-15. Further the copy of the partnership deed dated 16.08.2021 showing that the Appellant herein is a partner in M/s Stellar insolvency LLP is marked and annexed herewith as Annexure-16.”

12. As far as reliance on the appellant being a partner in the firm, that is M/s Stellar insolvency LLP, the appellant has himself annexed a copy of the partnership deed, according to which, the partnership is registered at Kolkata. In terms of clause 6.1, the registered office address of the said partnership firm is in Kolkata and so is its principal place of business. While clause 6.2 states that it may have various branch offices, in our view, the ordinary place of business of the firm is again at Kolkata.

13. As far the averment of the appellant that he appears in the NCLT, it would again not mean that he ‘ordinarily’ works for gain within the jurisdiction of this Court.

