

GAHC010061062026



2026:GAU-AS:4621

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/1814/2026

BINITA BORAH
W/O SHRI BIPUL KALITA, R/O VILLAGE BORAGADHOI, NEAR, MILAN
JYOTI L.P. SCHOOL, P.O. AND P.S. DULIAJAN, PIN- 786602, DISTRICT-
DIBRUGARH, PIN- 784509, ASSAM.

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF INDIA, DEPARTMENT OF REVENUE, MINISTRY OF
FINANCE

2:THE DEPUTY DIRECTOR
ENFORCEMENT DIRECTORATE
GUWAHATI ZONE-II
MAINNAK TOWER
CHRISTIAN BASTI
G.S.ROAD
GUWAHATI- 781005

3:THE ASSISTANT DIRECTOR
ENFORCEMENT DIRECTORATE
GUWAHATI ZONE-II
MAINNAK TOWER
CHRISTIAN BASTI
G.S.ROAD
GUWAHATI- 781005

4:THE ADJUDICATING AUTHORITY
(PREVENTION OF MONEY LAUNDERING ACT
2002) REPRESENTED BY REGISTRAR/ADMINISTRATIVE OFFICER
ROOM NO. 26

4TH FLOOR
JEEVAN DEEP BUILDING

PARLIAMENT STREET
NEW DELHI- 11000

For the Petitioner(s) : Mr. M. Biswas, Advocate

For the Respondent(s) : Mr. K. Gogoi, CGC
Ms. L. Devi, Standing Counsel

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 30.03.2026

Heard Mr. M. Biswas, the learned counsel appearing on behalf of the petitioner. Mr. K. Gogoi, the learned CGC appears on behalf of the respondent No. 1 and Ms. L. Devi, the learned Standing Counsel appears on behalf of the respondent Nos. 2, 3 and 4.

2. The petitioner herein has assailed the order dated 03.10.2025 passed by the Adjudicating Authority under Section 17 of the Prevention of Money Laundering Act, 2002 (for short, "the Act of 2002").

3. The learned counsel appearing on behalf of the respondents Nos. 2, 3, and 4 submitted that the petitioner has an alternative and efficacious remedy as provided under Section 26 of the Act of 2002 and therefore this Court ought not to entertain the

instant writ petition.

4. Mr. M. Biswas, the learned counsel appearing on behalf of the petitioner submitted that though the petitioner has a remedy under Section 26 of the Act of 2002, but it is really inconvenient on the part of the petitioner to approach the Appellate Authority, taking into account that the Appellate Authority is at Delhi. The learned counsel further submitted that in the meantime, the period of limitation has also expired, and as such, this Court ought to entertain the instant writ proceedings.

5. This Court has perused the impugned order dated 03.10.2025 and from a perusal thereof, it reveals that there are various disputed questions of facts which needs an adjudication. In addition to that, this Court also duly takes note of that the Appeal can be preferred online, as is very much mentioned in the impugned order dated 03.10.2025.

6. It is also the opinion of this Court that, if the petitioner is to be relegated to the Appellate Authority, an opportunity must be granted to the petitioner to approach the said authority, in the interest of justice.

7. Accordingly, the instant writ petition therefore stands disposed of with the following observations and directions:

- (i) This Court, in view of Section 26 of the Act of 2002 is not inclined to entertain the instant writ petition for the reasons aforestated.
- (ii) This Court, however, observes that the rejection of the instant writ petition on the ground that it is not being entertained would not prejudice or preclude the petitioner to prefer an Appeal before the Appellate Tribunal in terms with Section 26 of the Act of 2002.
- (iii) It is further observed that, if such an appeal is preferred within 15 days from today, the Appellate Tribunal (PMLA) shall adjudicate the said appeal on merits without insisting on the issue of limitation.

JUDGE

Comparing Assistant