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IN THE HIGH COURT AT CALCUTTA
ORIGINAL SIDE

APMLT/5/2026

IA NO: GA/2/2026

THE DEPUTY DIRECTOR DIRECTORATE OF ENFORCEMENT
VS
SMT NALINI CHIDAMBARAM

BEFORE :

THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And

THE HON'BLE JUSTICE UDAY KUMAR

Date : 31st March, 2026

Appearance :

Mr. Arijit Chakrabarti, Adv.

Ms. Swati Kumari Singh, Adv.

...for appellant.

Mr. Aniruddha Chatterjee, Sr. Adv.

Ms. Somopriyo Chowdhury, Adv.

Mr. Shankar Mukherjee, Adv.

...for respondent.

The Court : Heard learned counsels appearing for the parties.

The appeal is admitted on the following substantial questions of law for consideration :

"A. Whether the Ld. Appellate Tribunal erred in law by allowing appeal no. FPA-PMLA-6398/KOL/ 2023 in view of Order No. 129 dated 25.07.2024 passed by the Ld. Trial Judge in M.L. Case No. 01 of 2013 when, admittedly, criminal revisional application being C.R.R. No. 4705 of 2024 [Enforcement Directorate v. Smt. Nalini Chidambaram] together with CRAN/1/2025 thereto against such order are pending consideration before the Hon'ble High Court, Calcutta ?

B. Whether the Final Order dated 06.11.2025 passed by the Ld. Appellate Tribunal in appeal no. FPA-PMLA-6398/KOL/2023 is contrary to their own Order dated 06.05.2025 passed in the same appeal and hence liable to be quashed in limine?

C. Whether the Ld. Appellate Tribunal failed to appreciate that the power of attachment under PMLA is preventive and not punitive, and can be exercised strictly in conformity with the object and safeguards provided under the PMLA, 2002 ?

D. Whether while passing the impugned Final Order dated 06.11.2025, Ld. Appellate Tribunal has failed to appreciate the settled position of law that the attachment under PMLA, 2002 is preventive in nature and has got no connection with criminal trial, as held by the Hon'ble Supreme Court of India in Vijay Madanlal Choudhary & Ors. v. Union of India & Ors. ((2022) 10 SCC 353] ?

E. Whether the Ld. Appellate Tribunal while passing the impugned Final Order dated 06.11.2025 has failed to appreciate in law that an appeal under Section 26 of PMLA, 2002 before the Ld. Appellate Tribunal from an order passed under Section 8(3) of PMLA, 2002 is independent in nature and must be adjudicated upon independent findings without being influenced by any order or finding passed by the Ld. Special Court in a proceeding under Section 44 of PMLA, 2002?"

As the appellant as well as the respondent are agreeable on the issue that the matter can be heard on the existing papers filed along with the application for stay being GA 2 of 2026, formality of preparing paper books are dispensed with. However, the respondent is requested to file supplementary affidavit, if any, within two weeks from date.

Settlement of index and all other formalities are also dispensed with.

Since the respondent is represented, service of notice of appeal stands dispensed with.

Let the matter be listed in the Monthly List of May 2026.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

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