

APPELLATE TRIBUNAL

DATE OF HEARING

27.05.2024

COURT-I (New Premises at 4th Floor,'C' Wing)

**HON'BLE CHAIRMAN SHRI JUSTICE MUNISHWAR NATH BHANDARI
HON'BLE MEMBER SHRI BALES KUMAR**

TIME

11:00 AM

PBPT

ITEM	FPA-PBPT- NO	MP	O.C./O.A./M.A.	APPELLANT
1	MP-PBPT-3046/MUM/2023 FPA-PBPT-2537/MUM/2023	Exemp.	R-477/2022	DCIT Vs. M/s Bellflower Finance Pvt. Ltd.
2	MP-PBPT-4781/RP/2023 FPA-PBPT-3222/RP/2023	Exemp.	R-0208/2022	Ramesh Kumar Singh
3	MP-PBPT-2681/BPL/2022 FPA-PBPT-2393/BPL/2022	Stay	R-0028/2021	Shri Mahendra Godha
4	MP-PBPT-4813/CHN/2023 MP-PBPT-4814/CHN/2023 IN FPA-PBPT-2486/CHN/2023	Resto COD	R-224/2022	Shri A. Ramesh
5	MP-PBPT-161/MUM/2024 MP-PBPT-162/MUM/2024 IN FPA-PBPT-2142/MUM/2022	Resto. CoD.	05/AA/PBPTA/2022	Hajra Iqbal Memon
6	MP-PBPT-163/MUM/2024 MP-PBPT-164/MUM/2024 IN FPA-PBPT-2143/MUM/2022	Resto. CoD.	05/AA/PBPTA/2022	Junaid Iqbal
7	MP-PBPT-165/MUM/2024 MP-PBPT-166/MUM/2024 IN FPA-PBPT-2144/MUM/2022	Resto. CoD.	05/AA/PBPTA/2022	Asif Iqbal
8	MP-PBPT-2356/AHD/2022 MP-PBPT-2355/AHD/2022 FPA-PBPT-2355/AHD/2022	COD Exem.	R-2205/2021	ACIT (BPU) Ahmedabad vs Shri Praful Rambhai Patel & Anr.
9	MP-PBPT-2358/AHD/2022 MP-PBPT-2357/AHD/2022 FPA-PBPT-2356/AHD/2022	COD Exem.	R-2208/2021	ACIT (BPU) Ahmedabad vs M/s Jalaram Finvest Limited & Ors.
10	MP-PBPT-2360/AHD/2022 MP-PBPT-2359/AHD/2022 FPA-PBPT-2357/AHD/2022	COD Exem.	R-2207/2021	ACIT (BPU) Ahmedabad vs M/s Jalaram Finvest Limited & Ors.
11	MP-PBPT-2361/AHD/2022 FPA-PBPT-2358/AHD/2022	COD	R-2206/2021	ACIT (BPU) Ahmedabad vs Shri Nikhil Vasant Lal Shah & Ors.

APPEALS WITH DEFECTS

12	PBPT-DIARY No.-817/2023		13/AA/PBPTA/2023	Mr. Vipulbhai B. Patel
13	PBPT-DIARY No.-845/2023		13/AA/PBPTA/2023	Mrs. Piyushaben V. Patel

PMLA

Item	FPA/PMLA NO	MP	O.C./O.A./M.A.	APPELLANT
14	MP-PMLA-10789/KOL/2023 MP-PMLA-10787/KOL/2023 FPA-PMLA-5396/KOL/2023	Exemp. Stay	1693/2022	Shri Mahesh Kumar Kejriwal
15	MP-PMLA-10792/KOL/2023 MP-PMLA-10790/KOL/2023 FPA-PMLA-5397/KOL/2023	Exemp. Stay	1693/2022	Smt. Alka Kejriwal
16	MP-PMLA-10795/KOL/2023 MP-PMLA-10793/KOL/2023 FPA-PMLA-5398/KOL/2023	Exemp. Stay	1693/2022	Shri Siddhartha Kejriwal
17	MP-PMLA-13835/NGP/2023 MP-PMLA-13834/NGP/2023 FPA-PMLA-6821/NGP/2023	COD Stay	839/2023	Jyoti Bajoria

18	MP-PMLA-13837/NGP/2023 MP-PMLA-13836/NGP/2023 FPA-PMLA-6822/NGP/2023	COD Stay	839/2023	Suresh Bajoria
19	MP-PMLA-13839/NGP/2023 MP-PMLA-13838/NGP/2023 FPA-PMLA-6823/NGP/2023	COD Stay	839/2023	M/s Chandra Sales Corporation
20	MP-PMLA-13872/NGP/2023 MP-PMLA-13871/NGP/2023 MP-PMLA-13870/NGP/2023 MP-PMLA-13869/NGP/2023 FPA-PMLA-6842/NGP/2023	COD COD Exemp. Stay	839/2023	Shri Karthik Jain
21	MP-PMLA-13876/NGP/2023 MP-PMLA-13875/NGP/2023 MP-PMLA-13874/NGP/2023 MP-PMLA-13873/NGP/2023 FPA-PMLA-6843/NGP/2023	COD COD Exemp. Stay	839/2023	Shri Lokesh Santosh Jain
22	MP-PMLA-13880/NGP/2023 MP-PMLA-13879/NGP/2023 MP-PMLA-13878/NGP/2023 MP-PMLA-13877/NGP/2023 FPA-PMLA-6844/NGP/2023	COD COD Exemp. Stay	839/2023	Shri Premlata Mehadia
23	MP-PMLA-13883/NGP/2023 MP-PMLA-13882/NGP/2023 MP-PMLA-13881/NGP/2023 FPA-PMLA-6845/NGP/2023	COD Exemp. Stay	839/2023	Shri Sanjay Kailash Agrawal
24	MP-PMLA-13886/NGP/2023 MP-PMLA-13885/NGP/2023 MP-PMLA-13884/NGP/2023 FPA-PMLA-6846/NGP/2023	COD Exemp. Stay	839/2023	Shri Ramdeo Agrawal
25	MP-PMLA-13889/NGP/2023 MP-PMLA-13888/NGP/2023 MP-PMLA-13887/NGP/2023 FPA-PMLA-6847/NGP/2023	COD Exemp. Stay	839/2023	Shri Dilip Agrawal
26	MP-PMLA-13910/NGP/2023 MP-PMLA-13909/NGP/2023 MP-PMLA-13908/NGP/2023 FPA-PMLA-6860/NGP/2023	COD Exemp. Stay	839/2023	Shri Pankaj Mehadia
27	MP-PMLA-13914/NGP/2023 MP-PMLA-13913/NGP/2023 MP-PMLA-13912/NGP/2023 MP-PMLA-13911/NGP/2023 FPA-PMLA-6861/NGP/2023	COD COD Exemp. Stay	839/2023	Sanjay Puranlal Agrawal Ltd.
28	MP-PMLA-13918/NGP/2023 MP-PMLA-13917/NGP/2023 MP-PMLA-13916/NGP/2023 MP-PMLA-13915/NGP/2023 FPA-PMLA-6862/NGP/2023	COD COD Exemp. Stay	839/2023	Shri Balmukund Lalchand Keyal
29	MP-PMLA-13921/NGP/2023 MP-PMLA-13920/NGP/2023 MP-PMLA-13919/NGP/2023 FPA-PMLA-6863/NGP/2023	COD Exemp. Stay	839/2023	M/s Sanvijay Rolling & Engineering Lir
30	MP-PMLA-11416/HYD/2023 FPA-PMLA-5752/HYD/2023	Exemp.	726/2022	Shri Sameer Hanuman Mhatre
31	MP-PMLA-13966/KOL/2023 MP-PMLA-13965/KOL/2023 FPA-PMLA-6887/KOL/2023	CoD CoD	842/2023	The Director, M/s Seven Hills Estate L
32	MP-PMLA-13970/KOL/2023 MP-PMLA-13969/KOL/2023 FPA-PMLA-6889/KOL/2023	Exemp. CoD	842/2023	Mutta Shankar Srinivas
33	FPA-PMLA-6888/KOL/2023		1972/2023	M/s Seven Hills Estate Limited
34	MP-PMLA-10914/DLI/2023 MP-PMLA-10915/DLI/2023 FPA-PMLA-5469/DLI/2023	Stay Exem.	1771/2022	M/s Adesh Ventures LLP
35	MP-PMLA-10917/DLI/2023 MP-PMLA-10918/DLI/2023 FPA-PMLA-5470/DLI/2023	Stay Exem.	1771/2022	M/s ARC Agrochemicals LLP
36	MP-PMLA-10920/DLI/2023 MP-PMLA-10921/DLI/2023 FPA-PMLA-5471/DLI/2023	Stay Exem.	1771/2022	M/s Adesh Agrifarm LLP
37	MP-PMLA-10923/DLI/2023 MP-PMLA-10924/DLI/2023 FPA-PMLA-5472/DLI/2023	Stay Exem.	1771/2022	M/s ARC Agrobaskets LLP

38	MP-PMLA-10926/DLI/2023 MP-PMLA-10927/DLI/2023 FPA-PMLA-5473/DLI/2023	Stay Exem.	1771/2022	M/s Adesh Enterprises LLP
39	MP-PMLA-13547/DLI/2023 FPA-PMLA-6694/DLI/2023	Stay	1963/2023	Sh. Karti P. Chidambaram
40	MP-PMLA-11315/DLI/2023 FPA-PMLA-5689/DLI/2023	Stay	1809/2022	Madhav Acharya
41	FPA-PMLA-5857/DLI/2023		735/2022	Shri Chandan Reddy
42	MP-PMLA-14159/CHN/2023 MP-PMLA-14158/CHN/2023 FPA-PMLA-6978/CHN/2023	Exemp. COD	859/2023	Shri K. Jagannathan
43	MP-PMLA-2318/MUM/2024 MP-PMLA-2171/MUM/2024 MP-PMLA-14176/MUM/2023 FPA-PMLA-6986/MUM/2023	Misc. Stay Stay	1999/2023	Khemchand Bhojwani
44	MP-PMLA-2319/MUM/2024 MP-PMLA-2173/MUM/2024 MP-PMLA-14177/MUM/2023 FPA-PMLA-6987/MUM/2023	Misc. Stay Stay	1999/2023	Manisha Khemchand Bhojwani
45	MP-PMLA-9993/KOL/2022 FPA-PMLA-4975/KOL/2022	Exem.	1667/2022	Shri Rahul Bardhan
46	MP-PMLA-10394/HYD/2022 MP-PMLA-10395/HYD/2022 FPA-PMLA-5208/HYD/2022	Stay Misc.	1542/2021	Shri Koneru Pradeep
47	MP-PMLA-9576/DLI/2022 MP-PMLA-9577/DLI/2022 FPA-PMLA-4701/DLI/2022	Stay Exem.	1511/2021	State Bank of India
48	MP-PMLA-8459/DLI/2021 MP-PMLA-8458/DLI/2021 FPA-PMLA-3974/DLI/2021	Exem. Stay	1340/2020	Deepak Talwar & Sons (HUF)
49	MP-PMLA-8519/DLI/2021 MP-PMLA-8518/DLI/2021 FPA-PMLA-3993/DLI/2021	Exem. Stay	1340/2020	Deepak Talwar
50	MP-PMLA-8545/DLI/2021 MP-PMLA-8544/DLI/2021 FPA-PMLA-4002/DLI/2021	Exem. Stay	1340/2020	M/s Wave impex pvt. Ltd.
51	MP-PMLA-8612/DLI/2021 MP-PMLA-8561/DLI/2021 MP-PMLA-8560/DLI/2021 MP-PMLA-8541/DLI/2021 MP-PMLA-8433/DLI/2021 FPA-PMLA-3969/DLI/2021	Stay Stay Misc. Stay Stay	1340/2020	Deepak Talwar
52	MP-PMLA-13674/DLI/2023 MP-PMLA-8581/DLI/2021 MP-PMLA-8582/DLI/2021 FPA-PMLA-4020/DLI/2021	Direction Stay Exem.	1340/2020	Ayka Tradings Pvt. Ltd. & Anr
53	MP-PMLA-8947/DLI/2021 MP-PMLA-8948/DLI/2021 FPA-PMLA-4237/DLI/2021	Stay Exemp.	1340/2020	Advantage India
54	MP-PMLA-10613/DLI/2022 MP-PMLA-10614/DLI/2022 MP-PMLA-10615/DLI/2022 FPA-PMLA-5308/DLI/2022	Stay Exemp. COD	1340/2020	State Bank of India
55	MP-PMLA-840/MUM/2024 IN FPA-PMLA-4111/MUM/2021	Resto.	1358/2020	Hajra Iqbal Memon
56	MP-PMLA-841/MUM/2024 IN FPA-PMLA-4112/MUM/2021	Resto.	1358/2020	Asif Iqbal Memon
57	MP-PMLA-842/MUM/2024 IN FPA-PMLA-4113/MUM/2021	Resto.	1358/2020	Junaid Iqbal Memon
58	MP-PMLA-843/MUM/2024 IN FPA-PMLA-4114/MUM/2021	Resto.	1358/2020	Hajra Iqbal Memon
59	MP-PMLA-844/MUM/2024 IN FPA-PMLA-4115/MUM/2021	Resto.	1358/2020	Junaid Iqbal Memon
60	MP-PMLA-845/MUM/2024	Resto.	1358/2020	Asif Iqbal Memon

	IN FPA-PMLA-4116/MUM/2021			
61	MP-PMLA-857/MUM/2024 IN FPA-PMLA-4117/MUM/2021	Resto.	1358/2020	Nazia Memon
62	MP-PMLA-846/MUM/2024 IN FPA-PMLA-4118/MUM/2021	Resto.	1358/2020	M/s H. I. Memon & Company
63	MP-PMLA-847/MUM/2024 IN FPA-PMLA-4119/MUM/2021	Resto.	1358/2020	M/s White Water Developers Pvt. Ltd.
64	MP-PMLA-848/MUM/2024 IN FPA-PMLA-4120/MUM/2021	Resto.	1358/2020	M/s Raltors Hotels & Projects Pvt. Ltd.
65	MP-PMLA-849/MUM/2024 IN FPA-PMLA-4123/MUM/2021	Resto.	1242/2020	Hajra Iqbal Memon
66	MP-PMLA-850/MUM/2024 IN FPA-PMLA-4124/MUM/2021	Resto.	1242/2020	Junaid Iqbal Memon
67	MP-PMLA-851/MUM/2024 IN FPA-PMLA-4125/MUM/2021	Resto.	1242/2020	Asif Iqbal Memon
68	MP-PMLA-852/MUM/2024 IN FPA-PMLA-4126/MUM/2021	Resto.	1242/2020	M/s H I Memon & Company
69	MP-PMLA-853/MUM/2024 IN FPA-PMLA-4127/MUM/2021	Resto.	1242/2020	M.s White Water Developers Pvt. Ltd.
70	FPA-PMLA-3891/JP/2021		1314/2020	The Deputy Director, E. D. –Jaipur
71	MP-PMLA-8479/DLI/2021 FPA-PMLA-3981/DLI/2021	Stay	FIU	Northern Railway Multi State Primary Co-operative Bank Ltd
72	FPA-PMLA-4313/NGP/2021		1280/2020	UCO Bank
73	MP-PMLA-8515/RNC/2021 FPA-PMLA-3991/RNC/2021	Stay	1344/2020	M/s Classic Coal Construction Pvt. Ltd. & Ors.
74	MP-PMLA-8620/LKW/2021 MP-PMLA-8621/LKW/2021 FPA-PMLA-4050/LKW/2021	COD Stay	1164/2019	Rajesh Kumar Singh
75	MP-PMLA-8820/JP/2021 FPA-PMLA-4156/JP/2021	Stay	1267/2020	Dinesh Kumar Verma
76	MP-PMLA-8437/DLI/2021 MP-PMLA-8435/DLI/2021 FPA-PMLA-3970/DLI/2021	Exem. Stay	1217/2019	Deepak Talwar
77	MP-PMLA-7122/DLI/2020 FPA-PMLA-3540/DLI/2020	Stay	1217/2019	Yasmin Kapoor
78	MP-PMLA-7129/DLI/2020 FPA-PMLA-3547/DLI/2020	Stay	1217/2019	Gulshan Promoters Pvt. Ltd.
79	MP-PMLA-7130/DLI/2020 FPA-PMLA-3548/DLI/2020	Stay	1217/2019	Sunrise Trust
80	MP-PMLA-6906/HYD/2020 FPA-PMLA-3422/HYD/2020	Stay	314/2019	Andhra Bank
81	MP-PMLA-7977/JP/2020 FPA-PMLA-3830/JP/2020	Stay	1230/2019	Shanti Kumar Chaordia
82	MP-PMLA-7980/JP/2020 FPA-PMLA-3831/JP/2020	Stay	1230/2019	Ravindra Kumar Changan Lal Baid
83	MP-PMLA-7983/JP/2020 FPA-PMLA-3832/JP/2020	Stay	1230/2019	Nayantara Chordia
84	MP-PMLA-7986/JP/2020 FPA-PMLA-3833/JP/2020	Stay	1230/2019	Umrao Mal Chaordia
85	MP-PMLA-1957/JP/2024 MP-PMLA-7995/JP/2020 FPA-PMLA-3837/JP/2020	Misc. Stay	1230/2019	Bank Of Baroda
86	MP-PMLA-7956/CHD/2020 MP-PMLA-7957/CHD/2020 FPA-PMLA-3822/CHD/2020	Exem. Exem.	93/2017	Mrs. Urmil Gupta

87	MP-PMLA-5818/CHN/2019 FPA-PMLA-2946/CHN/2019	Stay	178/2013	Shri Manickam Dorai
88	MP-PMLA-5819/CHN/2019 FPA-PMLA-2947/CHN/2019	Stay	178/2013	Smt. Soodamani Dorai
89	MP-PMLA-5949/AHD/2019 FPA-PMLA-2997/AHD/2019	Stay	1009/2018	Jaysukh @ Jayesh Muljibhai Ranpariya Patel
90	MP-PMLA-6472/CHN/2019 MP-PMLA-6442/CHN/2019 FPA-PMLA-3224/CHN/2019	Resto. Stay	1107/2019	Smt. Madhangi Ramaswamy
91	MP-PMLA-115/KOL/2024 MP-PMLA-6410/KOL/2019 FPA-PMLA-3207/KOL/2019	Misc. Stay	285/2019	Kokila Purshottamdas Sanghvi
92	MP-PMLA-8834/DLI/2021 MP-PMLA-6287/DLI/2019 MP-PMLA-5956/DLI/2019 FPA-PMLA-3000/DLI/2019	Misc Stay Stay	1045/2018	Karti P. Chidambaram
93	MP-PMLA-6288/DLI/2019 MP-PMLA-5976/DLI/2019 FPA-PMLA-3006/DLI/2019	Stay Exmp.	1045/2018	M/s. Advantage Strategic Consulting F
94	MP-PMLA-2308/JP/2024 MP-PMLA-5950/JP/2019 MP-PMLA-5952/JP/2019 FPA-PMLA-2998/JP/2019	Misc Stay Exem.	984/2018	M/s Charlie Tradelink Pvt. Ltd.
95	MP-PMLA-5492/JP/2019 FPA-PMLA-2805/JP/2019	Stay	984/2018	Adarsh Co-operative Bank Ltd.
96	MP-PMLA-416/JP/2024 MP-PMLA-415/JP/2024 FPA-PMLA-147/JP/2024	COD Exemp.	984/2018	Shri Deshraj Meena
97	MP-PMLA-418/JP/2024 MP-PMLA-417/JP/2024 FPA-PMLA-148/JP/2024	COD Exemp.	984/2018	Smt. Indu Meena
98	MP-PMLA-6351/LKW/2019 MP-PMLA-6352/LKW/2019 FPA-PMLA-3181/LKW/2019	Stay Exem.	276/2019	Sh. Angesh Kumar Singh
99	MP-PMLA-1258/JP/2014 FPA-PMLA-721/JP/2014	Stay	329/2014	Vaibhav Choradia
100	MP-PMLA-7787/GWH/2020 FPA-PMLA-3507/GWH/2020	Stay	1178/2019	B.C. Roychoudhury
101	MP-PMLA-1424/CHD/2024 MP-PMLA-9183/CHD/2022 FPA-PMLA-4432/CHD/2022	A.D. Stay	1418/2021	M/s Angelique International Limited
102	MP-PMLA-9184/CHD/2022 FPA-PMLA-4433/CHD/2022	Stay	1418/2021	Ajay Krishan Goyal

FERA/FEMA

<u>Item</u>	<u>Appeal No.</u>	<u>Appellant Name</u>	<u>Respondent</u>	
103	MP-FE-210/VKS/2023(Exemp.) MP-FE-209/VKS/2023(CoD.) FPA-FE-77/VKS/2023	UoI Though A.D., E.D. Visakhapatnam Vs Comn	Visakhapattanam	
104	MP-FE-661/KOL/2020(Misc) MP-FE-662/KOL/2020(Exem.) MP-FE-663/KOL/2020(COD) FPA-FE-14/KOL/2020	Ajay prakash Lohia	Kolkata	
105	FPA-FE-223/BNG/2010	Sh. D. Selvakumar	Bangalore	700000
106	FPA-FE-02/JL/2009	Sh. Ashok Kumar @ Shoki	Jalandhar	8000000
107	FPA-FE-03/JL/2009	Sh. Manoj Kumar @ Goga	Jalandhar	8000000
108	FPA-FE-3/MUM/1998	Sh. Ahmed Suleman Hajiji	Mumbai	1619000

APPEALS WITH DEFECTS

109	FE-Diary No.-521/2024	Shri Dinesh Kumar Jaiswal	Chennai
110	FE-Diary No.-522/2024	M/s CAT Technologies Ltd.	Chennai
111	FE-Diary No.-523/2024	Shri Dhiraj Kumar Jaiswal	Chennai

112	FE-Diary No.-526/2024	Nisha Jaiswal	Chennai
113	FE-Diary No.-527/2024	Muni Omani through Rishabh Jaiswal	Chennai
114	FE-Diary No.-708/2024	Shri Ganapathi Subramanian Lakshminarayan	Chennai

FOR PRONOUNCEMENT

APPELLATE TRIBUNAL

DATE OF HEARING **27.05.2024**

COURT-I (New Premises at 4th Floor,'C' Wing)

HON'BLE CHAIRMAN SHRI JUSTICE MUNISHWAR NATH BHANDARI
HON'BLE MEMBER SHRI BALESH KUMAR

TIME **11:00 AM**

FERA/FEMA

<u>Item</u>	<u>Appeal No.</u>	<u>Appellant Name</u>	<u>Respondent</u>	
1	FPA-FE-57/MUM/2009	Sh. Kamlesh T. Parekh	Mumbai	15,50 Crore
2	FPA-FE-378/DLI/2004	Sh Deepak K Vijay	Delhi	2500000
3	FPA-FE-379/DLI/2004	Smt. Sunita Vijay	Delhi	2500000
4	FPA-FE-380/DLI/2004	M/s. Multi Fashion (P) Ltd.	Delhi	10000000

APPELLATE TRIBUNAL

DATE OF HEARING **27.05.2024**

COURT-I (New Premises at 4th Floor,'C' Wing)

After the completion of the work of Court No.- I & Court No.- II, the following matters will be taken up for hearing by the bench comprising of :-

HON'BLE CHAIRMAN SHRI JUSTICE MUNISHWAR NATH BHANDARI
HON'BLE MEMBER SHRI RAJESH MALHOTRA

FERA/FEMA

<u>ITEM</u>	<u>Appeal No.</u>	<u>Appellant Name</u>	<u>Respondent</u>	
1	FPA-FE-687/MUM/2000	Mrs. A.A. Parekh	Mumbai	1000000
2	FPA-FE-688/MUM/2000	Shri A.P. Parekh	Mumbai	