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

% ***Reserved on: 17.07.2026***
Pronounced on: 04.08.2026
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\# **CNR No : DLHC010128962026**

\+ **W.P.(CRL) 1051/2026, CRL.M.A. 9902/2026 & CRL.M.A. 9903/2026**

PURUSHOTAM RAWAT & ANR. .....Petitioners

Through: Mr. Dayan Krishnan, Senior Advocate with Mr. Rony John, Mr. Piyush Swami, Mr. Amay Bahri and Mr. Shreedhar Kale, Advocates.

versus

DIRECTOR, DIRECTORATE OF ENFORCEMENT & ANR. .....Respondents

Through: Mr. Vivek Gurnani, Panel Counsel with Mr. Kanishk Maurya, Mr. Ch Abhinandan Patra, Advocates.

CORAM:
HON'BLE MR. JUSTICE PRATEEK JALAN

JUDGMENT

1. By way of the present writ petition under Article 226 of the Constitution, the petitioners assail the Provisional Attachment Order dated 24.02.2026 [hereinafter, "PAO"] issued by the respondent-Directorate of Enforcement [hereinafter, "ED"], as well as the press release dated 02.03.2026 issued in connection therewith. The petitioners consequently seek, *inter alia*, a direction for the release of the properties attached pursuant to the impugned PAO.

A. <u>FACTS:</u>

2. The impugned PAO has been issued in exercise of the powers conferred under Section 5(1) of the Prevention of Money Laundering Act, 2002 [hereinafter, "PMLA"]. The PAO pertains to alleged illegal betting activities being carried out in India through 1xBet, an online betting platform based outside India. In connection with the said activities, three FIRs were registered[1] which, *inter alia*, invoked scheduled offences under the PMLA. On the basis thereof, the ED recorded an ECIR on 23.05.2025.[2]

3. The allegations in the first of the aforesaid FIRs principally pertained to the illegal streaming of cricket matches the 1xBet platform. The remaining two FIRs, on the other hand, concerned allegations that individuals had been induced to part with money on the basis of assurances of guaranteed returns and promises of being appointed as agents on a commission basis.

4. The PAO alleges that 1xBet operates as an online sports betting platform, offering live betting and other gambling-related activities across several countries. Although the platform is registered in Curaçao and is owned by a company incorporated in Cyprus, it is alleged that it operates in India through various URLs, including domain names bearing the "*.in*"

[1] (i) FIR No. 0091/2025 dated 01.03.2025 registered under Sections 66, 43, 66(D) of Information Technology Act, 2000 ["IT Act"], and under Section 318(4) of the Bharatiya Nyaya Sanhita, 2023 ["BNS"], registered by East CEN Crime PS, DCP East Division, Bengaluru City, Karnataka; (ii) FIR No. 0066/2023 dated 27.10.2023, registered under Section 420, 120B, and 34 of the Indian Penal Code, 1860 ["IPC"], corresponding to Section 318(4), 61 (2) & 3(5) of BNS, at Cyber Police Station, West Delhi; (iii) FIR No. 0017/2022 dated 04.04.2022, registered under Section 420, 120 and 34 of IPC, corresponding to Section 318(4), 61(2) and 3(5) of the BNS, registered by Cyber Police Station, Outer West, Delhi.

[2] ECI R No. ECI R/HI U-11/ 12/2025.

extension. The platform is further alleged to offer betting on various sports, as well as virtual sports and e-sports.

5. After setting out the various steps leading to the enactment of the Promotion and Regulation of Online Gaming Act, 2025 ["PROGA"], the PAO alleges that 1xBet provides betting services without the requisite regulatory approval and in an anonymised manner. It is further alleged that the platform violates Indian KYC regulations and collects money from users through mule accounts, i.e. bank accounts held by unrelated third parties, used for receiving and transferring such funds.

6. Insofar as the petitioners are concerned, it is contended that petitioner No.1 is the founder and Chief Executive Officer of petitioner No.2, Parthtech Developers LLP, which provides advertising services to 1xBet. The case of ED against the petitioners is that, petitioner No. 2 provides free cricket-related content through its applications and website and generates revenue through advertisement-based monetisation, including by displaying advertisements promoting the alleged betting platform, 1xBet. It is alleged that petitioner No. 2, thus, received substantial remittances from 1xBet in consideration of such services, which have been characterised as "*proceeds of crime*", within the meaning of the PMLA.

7. These allegations are stated to be based, *inter alia*, on statements of four individuals connected with the petitioner No. 2, including petitioner No. 1. The statements were recorded under Section 50 of the PMLA.

8. Although such advertisements were placed through advertising agencies, including an agency known as "*Bwise Media AG, Switzerland*", it is alleged that petitioner No. 1 admitted in his statement, that tools were

available with petitioner No. 2 to block advertisements and URLs relating to selected categories of products and services. The statement of petitioner No. 1 is further relied upon to demonstrate that petitioner No. 2 had been carrying advertisements relating to betting and real-money gaming through advertising agencies prior to March 2024. According to petitioner No. 1, the legal position regarding such advertisements was unclear at that time, and similar advertisements were being carried by mainstream media and digital publishers. Petitioner No. 1 also produced before the ED, four agreements executed between Bwise Media AG and petitioner No. 2 during the period from 01.05.2021 to 01.01.2024, alongwith details of remittances received by petitioner No. 2 from Bwise Media AG amounting to approximately Rs. 79.23 crores during Financial Years ["FY"] 2021-22 to 2024-25.

9. Relying upon the statement of Mr. Prashant Gautam, Senior Accounts Officer of petitioner No. 2, it is alleged that, out of the total amount received from Bwise Media AG, approximately Rs. 18.08 crores was attributable to the promotion of advertisements for 1xBet on the digital platforms of petitioner No. 2. Of this amount, approximately Rs. 5.18 crores represented consideration received in relation to advertising for 1xBet targeted at users in India, while the remaining amount related to advertisements targeted at users in Bangladesh, Pakistan and Sri Lanka.

10. With regard to the identification and quantification of the alleged proceeds of crime, the PAO records as follows:

> "*7.0* ***<u>IDENTIFICATION/QUANTUM OF PROCEEDS OF CRIME (POC)</u>****:-*
>
> *Investigation conducted under the Prevention of Money Laundering Act, 2002 has revealed that Parthtech Developers LLP (PDLLP), a*

digital publisher operating high-reach cricket platforms namely CREX and OneCricket. knowingly entered into commercial arrangements with Bwise Media AG, Switzerland, for display and promotion of advertisements of illegal online betting and gambling platforms, including 1xBet and its allied entities. The statements recorded under Section 50 of PMLA, 2002 establish that these advertisements were not incidental or accidental, but were directly booked, executed and delivered on the CREX platform through PDLLP's in-house ad-server "Parth Adex", with full knowledge of their illegal nature in India. The said promotional activities facilitated advertisement, promotion and accessibility of the illegal betting platform 1xBet to Indian users, thereby contributing to the continuation and expansion of betting operations in India, which are prohibited under Indian law.

It has been established that PDLLP derived substantial monetary benefit from the said illegal promotional activities in the form of foreign inward remittances received from Bwise Media AG, which acted as a sales partner and intermediary for betting and gambling brands including 1xBet. The consideration received by PDLLP is directly linked to the promotion of illegal betting platforms and constitutes proceeds of crime under Section 2(1)(u) of the PMLA, 2002. A table containing in voice-wise and receipt-wise details of payments received by PDLLP from Bwise Med is AG is placed in para 6.4.

xxxx xxxx xxxx xxxx

The amount of Rs. 18,10,90,052.45/-, being the consideration received specifically for promotion of advertisements of the illegal betting platform 1xBet, as computed on an invoice-wise basis, represents the proceeds of crime. The minor variation observed in country-wise consolidated statements is on account of exchange fluctuation and rounding differences and does not alter the quantum or character of proceeds of crime identified for the purpose of attachment on the CREX platform, is identified as proceeds of crime within the meaning of Section 2(1)(u) of the PMLA, 2002, as the same represents property derived or obtained directly as a result of criminal activity relating to scheduled offences.

The receipt of the aforesaid amount by PDLLP is connected with and arises as a direct consequence of the promotion, advertisement and facilitation of illegal online betting activities of the platform "1xBet" in India, which constitutes schedule offence. The said consideration was knowingly received, retained and utilised by PDLLP for *commercial benefit, notwithstanding the clear statutory prohibition on betting and gambling advertisement in India.*

The knowledge and conscious involvement of PDLLP is further established from the statements of its officials recorded u/s. 50 of PMLA, wherein they have admitted awareness of illegality of such betting related advertisements. Accordingly, the aforesaid amount represents "proceeds of crime" as degined u/s. 2(1)(u) of PMLA, 2002 having been derived and obtained as a result of criminal activity relating to schedule offence. PDLLP, by receiving, possessing, using and projecting the said proceeds of crime as legitimate business income through regular commercial transactions, has indulged in activities falling squarely within the ambit of money laundering defined u/s. 3 of PMLA.

The examination of bank statements of Parthtech Developers LLP, HDFC Bank Account No. 59204445555555, and Shri Purushottam Rawat, HDFC Bank Account No. 59136888888888, clearly establishes the utilisation of the proceeds of crime. The bank statements of the aforesaid accounts are detailed as under, which demonstrate receipt of funds from Bwise Media AG, subsequent transfers between the said accounts, and utilisation of the same for purchase of immovable properties and creation of Fixed Deposit."

11. Upon analysing the bank statements of the petitioners, it is alleged that the proceeds of crime were utilised for the purchase of immovable properties, both directly and through the bank account of petitioner No. 1, as well as for the creation of fixed deposits.

12. Accordingly, by way of the impugned PAO, the ED has attached the following assets belonging to the petitioner No. 1:

a) A sum of Rs. 1,10,90,052.45/- lying in a fixed deposit maintained with HDFC Bank, bearing Account No. 50300979188520; and;

b) Three immovable properties held in the name of petitioner No. 1, all situated at Sushant Lok, Phase-I, Block B, Gurugram – 122009, namely: (i) property bearing No. B-315B, comprising the ground, first and second floors; (ii) property bearing No. B-316, comprising the fourth floor; and (iii) property bearing No. B-314B. The aforesaid immovable properties are stated to have an aggregate value of approximately Rs. 17 crores.

13. The PAO broadly sets out the aforesaid facts and circumstances as the basis for recording the "*reasons to believe*" contemplated under Section 5(1) of the PMLA.

B. SUBMISSIONS OF LEARNED COUNSEL FOR THE PARTIES:

14. At the outset, Mr. Vivek Gurnani, learned Panel Counsel appearing for the ED, submitted that the present writ petition ought not to be entertained, as the petitioners have an efficacious and time-bound alternative remedy, for challenge to a PAO, under the statutory scheme of the PMLA. He submitted that, under Section 5(5) of the PMLA, the Director or an authorised officer is required to file a complaint before the Adjudicating Authority within a period of 30 days from the date of such attachment. The attachment is thereafter required to be confirmed by the Adjudicating Authority within the period prescribed under Section 5(3) of the PMLA, failing which the provisional attachment would cease to have effect.

15. Mr. Gurnani further submitted that the PMLA provides for an appeal against an order of the Adjudicating Authority before the Appellate Tribunal under Section 26 of the PMLA, and a further appeal therefrom to the High Court under Section 42 of the PMLA. In these circumstances, he contended that the petitioners ought to be relegated to the statutory remedies available under the PMLA.

16. In the present case, Mr. Gurnani submitted that the ED has already filed a complaint before the Adjudicating Authority, which issued a

show-cause notice to petitioner No. 1 on 07.04.2026, and has further scheduled the matter for hearing on 04.08.2026.

17. In support of his submission, Mr. Gurnani relied, *inter alia*, upon the decisions of Division Benches of this Court in *Gautam Khaitan v. Union of India*[3], *Gold Croft Properties (P) Ltd. v. Enforcement Directorate*[4], and *RBL Bank Ltd. v. Enforcement Directorate*[5], as well as several other orders, in which this Court has declined to entertain writ petitions challenging provisional attachment orders.

18. Mr. Gurnani further submitted that petitioner No. 2 has already availed of the statutory remedies available against the search and seizure operations conducted by the ED at its premises in Gurugram on 02.07.2025 and 03.07.2025. Pursuant thereto, the Adjudicating Authority, by order dated 12.12.2025, confirmed the retention of the devices seized during the said operations. The said order has been challenged by petitioner No. 2, and is presently pending consideration before the Appellate Tribunal in an appeal preferred under Section 26 of the PMLA.

19. In these circumstances, Mr. Gurnani urged that this Court ought not to entertain the present writ petition, as doing so would result in a multiplicity of proceedings and permit the petitioners to pursue parallel remedies in respect of proceedings arising from the same underlying investigation.

20. In response, Mr. Dayan Krishnan, learned Senior Counsel for the petitioners, submitted that in the present writ petition, a fundamental jurisdictional issue has been raised, concerning the existence of a

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[3] 2025 SCC OnLine Del 8434 [hereinafter, "*Gautam Khaitan*"].
[4] 2023 SCC OnLine Del 5900 [hereinafter, "*Gold Croft Properties (P) Ltd*"]

"*scheduled offence*" to which the alleged proceeds of crime can be traced. According to him, the petitioners are entitled to invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution in cases of such jurisdictional challenge, particularly as the impugned actions result in the deprivation of rights guaranteed under Articles 14, 19(1)(g), 21 and 300A of the Constitution. In support of his submissions on the maintainability of the present writ petition, Mr. Krishnan placed reliance upon the decisions of the Supreme Court in *Whirlpool Corpn. v. Registrar of Trade Marks*[6], *Popcorn Entertainment v. City Industrial Development Corpn.*[7], and *Godrej Sara Lee Ltd. v. E&TOCAA*[8].

21. Mr. Krishnan submitted that the exercise of power to issue a PAO under the PMLA is necessarily predicated upon the commission of a scheduled offence, which the ED has failed to establish, even *prima facie*, in the present case. According to learned Senior Counsel, the impugned PAO proceeds on the basis of remittances received by petitioner No. 2 from Bwise Media AG during the period spanning FY 2020-21 to 2024-25, but online betting and the promotion thereof did not constitute an offence under Indian law during the relevant period. The PROGA, which, for the first time, criminalised such activities, was enacted only on 28.08.2025, and came into force on 01.06.2026. He further submitted that, even after the enactment of PROGA, the offences created thereunder have not been included within the ambit of "*scheduled offences*" under the PMLA. Consequently, according to Mr. Krishnan, the alleged

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[5] 2023 SCC OnLine Del 8610 [hereinafter, "*RBL Bank Ltd.*"].
[6] (1998) 8 SCC 1 [hereinafter, "*Whirlpool Corpn*"].
[7] (2007) 9 SCC 593 [hereinafter, "*Popcorn Entertainment*"] .
[8] (2023) 109 GSTR 402 [hereinafter, "*Godrej Sara Lee Ltd*"].

activities could not constitute a predicate or scheduled offence, capable of generating "*proceeds of crime*" within the meaning of the PMLA during the period to which the impugned PAO relates.

22. The second limb of Mr. Krishnan's jurisdictional challenge is founded on the contention that the impugned PAO seeks to target revenues generated through an advertising business directed not only at users in India, but also at users in Bangladesh, Pakistan and Sri Lanka. Mr. Krishnan further contended that the purported attachment of properties valued at over Rs. 18 crores is, even on the ED's own case, grossly disproportionate to the revenue allegedly generated by petitioner No. 2 from hosting advertisements targeted at users in India.

23. In response to the aforesaid challenge raised by Mr. Krishnan, Mr. Gurnani submitted that the Supreme Court, in *Vijay Madanlal Choudhary v. Union of India*[9], has categorically held that the registration of an FIR in respect of a predicate offence is not a condition precedent to the exercise of powers under Section 5 of the PMLA. He submitted that, in the present case, the investigation arising from the ECIR had disclosed the commission of various scheduled offences by 1xBet, including offences relating to cheating and fraud.

24. Mr. Gurnani further submitted that, in this regard, the ED had already addressed communications under Section 66(2) of the PMLA to the concerned authorities. Although such communications have been mentioned in paragraph 19 of the counter-affidavit, copies thereof were not annexed thereto, as the offences disclosed therein were still under investigation. During the course of hearing on 17.07.2026, Mr. Gurnani

produced before the Court a copy of a communication dated 27.11.2025 addressed to the Commissioner of Police, Ahmedabad, under Section 66(2) of the PMLA. With the consent of Mr. Krishnan, a copy of the said communication was handed over to the Court. The Registry is directed to retain the same, as part of the record of the present proceedings.

25. Mr. Gurnani submitted that, in accordance with the procedure laid down by the Supreme Court in *Vijay Madanlal Choudhary*, the ED has invoked its powers under Section 5 of the PMLA and, simultaneously, forwarded the requisite information to the jurisdictional police authorities under Section 66(2) of the PMLA.

C. <u>ANALYSIS:</u>

26. With regard to the question of whether writ jurisdiction ought to be exercised in a case of the present nature, Mr. Krishnan, *inter alia*, placed reliance on *Whirlpool Corpn.*, *Popcorn Entertainment*, *Godrej Sara Lee Ltd.*, and *J. Sri Nisha v. Enforcement Directorate*[10]. He contended that the existence of an alternative statutory remedy does not constitute an absolute bar to the exercise of writ jurisdiction, particularly where there is a manifest jurisdictional error.

27. On the other hand, Mr. Gurnani relied upon the Division Bench decisions of this Court in *RBL Bank Ltd.*, *Gold Croft Properties (P) Ltd.*, and *Gautam Khaitan*, all of which, like the present case, concerned writ petitions challenging PAOs issued under PMLA. In *RBL Bank Ltd.*, the Division Bench of this Court, considered, *inter alia*, the judgment in *Whirlpool Corpn.*, but ultimately declined to entertain the writ petition

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[9] (2023) 12 SCC 1 [hereinafter, "*Vijay Madanlal Choudhary*"].
[10] 2026 SCC OnLine SC 517.

and relegated the petitioner to the statutory remedy available under the PMLA. In the most recent of these decisions, namely *Gautam Khaitan*, the Division Bench of this Court articulated the governing principles in the following terms:

> "***17.*** *This Court has duly considered the submissions advanced by the learned counsel for the parties. At the outset, this Court deems it appropriate to state that the scope of exercise of jurisdiction under Article 226 of the COI, particularly when an alternative efficacious remedy exists, must be undertaken with due care and caution. The indiscriminate filing of writ petitions challenging the issuance of a PAO not only risks circumventing the legislative scheme envisaged under PMLA but also results in multiplicity of proceedings and unwarranted consumption of judicial time and resources.* ***<u>It is, therefore, imperative that the writ jurisdiction must be invoked sparingly and only in cases where there is a clear demonstration of mala fide exercise of power, patent arbitrariness, or a manifest lack of jurisdiction</u>****.*"[11]

28. While cautioning against the unbridled exercise of writ jurisdiction in matters of this nature, the Court thus recognized that recourse to such jurisdiction may nevertheless be warranted in exceptional cases involving a manifest lack of jurisdiction.

29. Mr. Krishnan contends that the present case falls within the narrow exception, available to invoke Article 226 of the Constitution. It, therefore, becomes necessary to examine whether the petitioners have been able to establish a case of manifest lack of jurisdiction warranting the exercise of this Court's extraordinary writ jurisdiction despite the availability of an efficacious statutory remedy.

30. Mr. Krishnan's first contention is that the prosecution complaint fails to disclose the existence of any scheduled offence. In this regard, it may be noted that a coordinate Bench of this Court in *M/s Krrish*

Realtech Pvt. Ltd. v. Union of India & Anr[12] had occasion to consider a challenge to three PAOs, *inter alia,* on the ground that no predicate offence was made out. Notwithstanding the said contention, the Court declined to entertain the writ petition and held that the petitioners ought to avail the statutory appellate remedy available under PMLA.

31. Mr. Gurnani also drew my attention to the Division Bench judgment of this Court in *Naresh Bansal & Ors. v. Adjudicating Authority & Anr.*[13], in support of his contention that a PAO can validly be issued on allegations similar to those involved in the present case. He, however, fairly pointed out that the said judgment is presently under challenge before the Supreme Court and its operation has been stayed[14]. In these circumstances, I do not propose to proceed on the basis of the aforesaid decision.

32. However, I am of the view that the petitioners have, in any event, failed to establish a case of manifest lack of jurisdiction. The PAO makes reference to three FIRs, which include the offence of cheating under Section 420 of the IPC [corresponding to Section 318(4) of the BNS], a scheduled offence under the PMLA. The fact that paragraph 7.0 of the PAO refers to the proceeds of "*illegal betting*" and does not specifically refer to "*cheating*" cannot, at this stage, be regarded as determinative of the jurisdictional issue, which will ultimately have to be examined on a holistic reading of the PAO.

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[11] Emphasis supplied.
[12] 2025 SCC OnLine Del 8279.
[13] 2025 SCC OnLine Del 8672 [hereinafter, "*Naresh Bansal*"].
[14] Order dated 09.02.2026 in SLP (C) No. 5066/2026.

33. Additionally, Mr. Gurnani submitted that the procedure adopted in the present case is consistent with the course envisaged by the Supreme Court in *Vijay Madanlal Choudhary*. He cited the following observations of the Supreme Court:

> "*162. As a matter of fact, prior to the amendment of 2015, the first proviso acted as an impediment for taking such urgent measure even by the authorised officer, who is no less than the rank of Deputy Director. We must hasten to add that the nuanced distinction must be kept in mind that to initiate "prosecution" for offence under Section 3 PMLA registration of scheduled offence is a prerequisite, but* ***<u>for initiating action of "provisional attachment" under Section 5 there need not be a pre-registered criminal case in connection with scheduled offence</u>****. This is because the machinery provisions cannot be construed in a manner which would eventually frustrate the proceedings under the 2002 Act. Such dispensation alone can secure the proceeds of crime including to prevent and regulate the commission of offence of money laundering. The authorised officer would, thus, be expected to and, also in a given case, justified in acting with utmost speed to ensure that the proceeds of crime/property is available for being proceeded with appropriately under the 2002 Act so as not to frustrate any proceedings envisaged by the 2002 Act.*
> *163.* ***<u>In case the scheduled offence is not already registered by the jurisdictional police or complaint filed before the Magistrate, it is open to the authorised officer to still proceed under Section 5 of the 2002 Act whilst contemporaneously sending information to the jurisdictional police under Section 66(2) of the 2002 Act</u>*** *for registering FIR in respect of cognizable offence or report regarding non-cognizable offence and* ***<u>if the jurisdictional police fails to respond appropriately to such information, the authorised officer under the 2002 Act can take recourse to appropriate remedy, as may be permissible in law</u>*** *to ensure that the culprits do not go unpunished and the proceeds of crime are secured and dealt with as per the dispensation provided for in the 2002 Act. Suffice it to observe that the amendment effected in 2015 in the second proviso has reasonable nexus with the object sought to be achieved by the 2002 Act.*"[15]

[15] Emphasis supplied.

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Signed By:PARUL VASHIST
Signing Date:04.08.2026 20:28

34. In this context, the communication dated 27.11.2025 addressed by the ED to the Commissioner of Police, Ahmedabad, under Section 66(2) of the PMLA, also assumes relevance. The statutory provision reads as follows:

> "*66. Disclosure of information.—*
>
> *(2) If the Director or other authority specified under sub-section (1) is of the opinion, on the basis of information or material in his possession, that the provisions of any other law for the time being in force are contravened, then the Director or such other authority shall share the information with the concerned agency for necessary action.]*"

35. In the aforesaid communication dated 27.11.2025, ED, on the basis of the material gathered during the course of its investigation, recorded its *prima facie* view that the material on record makes out the commission of various offences, including offences punishable under Sections 318, 319, 335, 336, 340 and 255 of the BNS, as well as under the IT Act. These include various scheduled offences under BNS.

36. Thus, even if the petitioners' case is taken at its highest, it boils down to the argument that no criminal case in respect of a scheduled offence had been registered, *prior to* ED invoking its powers under Section 5 of the PMLA. However, the material on record indicates that, contemporaneously with the issuance of the PAO under Section 5, ED forwarded the relevant information to the jurisdictional police in exercise of its powers under Section 66(2) of the PMLA. Although the jurisdictional police has not, till date, acted upon the said communication by registering an FIR, that, in my view, does not detract from the legality

of the course adopted by ED. Rather, the present case appears to fall squarely within the situation contemplated by the Supreme Court in the above extract of *Vijay Madanlal Choudhary*. This argument, therefore, does not persuade me to hold that the exercise of jurisdiction under Section 5 was *ex facie* without authority.

37. The second ground urged by Mr. Krishnan was that the PAO encompasses amounts allegedly generated from advertising activities directed at users located outside the territory of India. I do not find any such specific challenge in the writ petition. In any event, such an argument does not, in my view, amount to a challenge to jurisdiction of the authority, but to the quantification of alleged proceeds of crime, which can be adjudicated by availing the statutory remedies. In addition, Mr. Gurnani submitted that the advertisements in question were placed from India and hosted on servers situated within India. These rival contentions also give rise to disputed questions of fact, which can more appropriately be examined in the statutory proceedings contemplated under PMLA, rather than in the exercise of this Court's extraordinary writ jurisdiction.

38. It is also pertinent to note that the petitioner No. 2 has already availed of the statutory remedy under Section 26 (1) of PMLA by instituting proceedings before the Appellate Tribunal against the order dated 12.12.2025 passed by the Adjudicating Authority, wherein the question of existence of a scheduled offence has also been raised. The availability of an efficacious alternative remedy is, therefore, not only undisputed but has, in fact, already been invoked by the petitioners in connected proceedings.

39. For the reasons aforesaid, I find no ground to entertain the present writ petition in exercise of this Court's jurisdiction under Article 226 of the Constitution. The petitioners must, accordingly, be relegated to the statutory remedies available under PMLA.

D. CONCLUSION:

40. The present writ petition, alongwith the pending applications, is dismissed.

41. It is, however, clarified that all rights and contentions of the parties are left open to be urged before the Adjudicating Authority and in any further proceedings arising therefrom, in accordance with law.

PRATEEK JALAN, J

AUGUST 8, 2026
'pv'/SD/