IN THE HIGH COURT OF DELHI AT NEW DELHI

% ***Judgment reserved on:11.03.2026***
Judgment pronounced on:01.07.2026

\+ **W.P.(CRL) 1747/2025**

AMRITPAL SINGH .....Petitioner

versus

COMPETENT AUTHORITY UNDER NDPS ACT & ANR. ..... Respondents

Advocates who appeared in this case:

For the Petitioner : Mr. Viraj R. Datar, Sr. Adv. with Mr. Harish Chand & Mr. Anant Chittoria, Advs.

For the Respondents : Mr. Amit Tiwari, CGSC with Ms. Ayushi Srivastava, Mr. Ayush Tanwar, Mr. Arpan Narwal & Mr. Kushagra Malik, Advs. for NIA

CORAM
HON'BLE MR JUSTICE AMIT MAHAJAN

JUDGMENT

1. Through the present petition, the petitioner has assailed the freezing order no. 02/2023 dated 08.11.2023 (hereafter '**impugned freezing order**'), which was confirmed by the competent authority by order dated 07.12.2023 (hereafter '**impugned confirmation order**'),

and also the order dated 05.11.2024 (hereafter '**impugned order**'), whereby the learned Appellate Tribunal dismissed the petitioner's challenge against confirmation order. Consequently, the petitioner seeks release of his property in his favour.

2. Shorn of unnecessary details, the brief facts of the present case are as follows:

2.1. On 30.07.2022, the National Investigation Agency ('**NIA**') registered a case, being, RC-35/2022/NIA/DLI, for offences under Sections 120B of the Indian Penal Code, 1860 ('**IPC**'), under Sections 17, 18 & 22A of Unlawful Activities (Prevention) Act, 1967 ('**UAPA**') and under Sections 23/8(c) of the Narcotics Drugs and Psychotropic Substances Act, 1985 ('**NDPS Act**') (the provisions of NDPS Act are stated to be added subsequently). Allegedly, during routine check-up, suspicious materials were detected by Customs, which led to recovery and seizure of 102.136 kg and 0.648 kg of heroin on 24.04.2022 and 26.04.2022 respectively. The contraband had allegedly been concealed in a consignment of 17,000 kg of liquorice roots imported under the cover of lawful business. It was suspected that multiple individuals and companies were involved in laundering the proceeds of drug trade and the proceeds were likely to be used for committing terrorist acts or preparatory acts for commission of terrorist acts in India.

2.2. During investigation, it was found that a major part of the funds derived from the sale of narcotic drugs were deposited in the bank

account of ‘QSA Fashion’ (owned by one of the main accused–Shahid Ahmed) *via* the bank account of ‘Sandhu Tour and Travel’, which was owned by the petitioner, who was a Punjab based Hawala Operator. Investigation also revealed that funds were transferred from the bank account of ‘Sandhu Tour and Travel’ to the bank account of the accused Razi Haider Zaidi (alleged receiver of the consignment). Certain funds were allegedly also transferred by the petitioner and his wife to an associate of the accused Shahid and Razi. It is the case of the prosecution that proceeds of drug sales amounting to ₹10,00,000/- had been transferred by the petitioner in the bank accounts of the other accused persons.

2.3. On 20.10.2022, searches were conducted by NIA at the premises of the petitioner at Tarn Taran, Punjab, during which, cash amounting to ₹1,34,12,000/- was seized from his residential and official premises. Allegedly, on being examined by NIA, the petitioner could not furnish any plausible explanation regarding the seized cash.

2.4. Thereafter, on 08.11.2023, the impugned freezing order was passed under Section 68F (1) read with Section 68E of the NDPS Act as it was believed that the cash had been acquired illegally by the petitioner and the same was to be channelled by the petitioner to various drug peddlers and anti-national elements.

2.5. On 07.12.2023, the impugned freezing order was confirmed by the Competent Authority by way of impugned confirmation order after hearing the petitioner in terms of Section 68F (2) of the NDPS Act.

After going through the investigation as well as the documents on record, the Competent Authority affirmed that it was satisfied that the seized cash fell under the ambit of "illegally acquired properties" and the same was likely to be concealed, transferred or dealt with in a matter which will lead to frustration of proceedings under Chapter VA of the NDPA Act (*Forfeiture of illegally acquired property*), which warranted confirmation of the impugned freezing order. A copy of the impugned confirmation order was received by the petitioner on 11.12.2023.

2.6. The petitioner assailed the impugned confirmation order before the learned Appellate Tribunal. Although the exact date of filing of the appeal is not on record, the impugned order passed by the learned Tribunal reflects that the appeal was accompanied by an application for condonation of delay of 250 days. Reliance was placed by the learned Tribunal on Section 68-O (1) of the NDPS Act, which essentially provides that an appeal is to be preferred within 45 days, and that the Tribunal can entertain an appeal up to sixty days if it is satisfied that the appellant was prevented from preferring an appeal in time. Noting that the appeal was filed belatedly, the Tribunal rejected the petitioner's appeal after noting that it had no power to condone the delay of even a single day after sixty days from the date of service of the confirmation order.

2.7. Aggrieved by the same, the petitioner filed W.P. (C) 4349/2025, which was withdrawn with liberty to file afresh after incorporating

fresh pleadings. Pursuant to the same, the petitioner has filed the present petition.

3. The learned senior counsel for the petitioner submitted that although the seizure was effected on 22.10.2022, the freezing order was passed one year thereafter. He submitted that as per the proviso to Section 68F of the NDPS Act, any agency or officer freezing/seizing any property under Section 68F of the NDPS Act is not vested with any authority or discretion to sit over it beyond 48 hours without informing the competent authority. He submitted that retention of recovered cash was unsustainable and placed reliance on the cases of ***Arvind Goyal CA v. Union of India and others*****: 2023 SCC OnLine Del 765** and ***Best Crop Science Pvt. Ltd. v. Superintendent, CGST, Delhi West and others*****: 2023 SCC OnLine Del 5874**.

4. He refuted that the seizure could not have been effected under Section 102 of the Code of Criminal Procedure, 1973 ('**CrPC**') because specific power is available under the special law/ NDPS Act which leaves no scope for resorting to general law.

5. He submitted that the impugned orders are thus liable to be quashed and set aside for non-compliance with the mandatory provision of Section 68F of the NDPS Act since the competent authority was not informed about the seizure within 48 hours. Reliance was placed on the judgments in ***Jatinder Kaur Chilotra v. Intelligence Officer*** **:2024 SCC OnLine Bom 682** (Bombay High Court), ***M/s. Ownpath Learning Private Limited v. State by***

***Intelligence Officer*: 2024 KHC 614** (Karnataka High Court) and ***Anupama Sahoo v. State of Punjab and Others* : 2023 : PHHC : 135761** (Punjab and Haryana High Court).

6. He further submitted that even on merits, the freezing order is not sustainable. He submitted that the petitioner owns several businesses which include transactions in cash and the petitioner had no knowledge that the money being transferred through him was for any illegal activities as alleged by the prosecution.

7. He submitted that the petitioner was arrested soon after the impugned freezing order was confirmed by the competent authority and he was unable to prefer the statutory appeal in time as he is not legally educated and he was not aware of the limitation period. He also stressed that the petitioner is a resident of Punjab and delay was caused due to lack of proper guidance.

8. *Per contra*, the learned Central Government Standing Counsel contested that the present petition is not maintainable as the petitioner is seeking to bypass and revive his statutory remedy. He submitted that it has been rightly appreciated in the impugned order that the petitioner's right to statutory appeal was extinguished by virtue of lapse of time. He placed reliance on the decisions of this Court in ***Omaxe Buildhome Limited v. Union of India and Another* : 2019 SCC OnLine Del 7344** and ***Shri Joni @ Jona and Ors v. Union of India through Ministry of Finance and ors*: W.P. (C) 9284/2024** to

buttress his argument that statutory limitation cannot be subjugated by this Court under Article 226 of the Constitution.

9. He further submitted that the investigative chronology in the present case evidences strict adherence to the statutory architecture and timelines, including from an investigation initially proceeding under the UAPA to consequential action under the NDPS Act. He submitted that seizure of the cash was effected under Section 102 of the CrPC as property suspected to be connected with the commission of offences under investigation. He pointed out that the first chargesheet was filed on 16.12.2022, and it was only on the NDPS nexus being unearthed through detailed further investigation and upon formation of reasons to believe that the recovered amount constituted as illegally acquired property that the said amount was frozen by way of the impugned freezing order.

10. He submitted that even if the initial order suffered from any infirmity or procedural defect, as the same was confirmed by the competent authority after perusal of the material, no benefit can be given to the petitioner, especially since the petitioner has been unable to provide any satisfactory explanation to explain the legitimate sources of the funds.

ANALYSIS

11. At the outset, due to the vehement opposition of the respondents to the maintainability of the present petition, it is imperative to take

note of the scope of interference under writ jurisdiction, especially when the statutory framework provides for a structured appellate mechanism.

12. It is well-settled that this Court has to be circumspect in exercising its discretionary writ jurisdiction and existence of an alternative efficacious remedy in the statute is a factor to be considered in the matter of granting writs. Although alternative remedy is not an absolute bar, ordinarily, if a litigant has any such available remedy, refusal to entertain the petition is the rule and writ jurisdiction is not to be exercised as a tool to circumvent statutory remedies [Ref. ***CCE v. Dunlop India Ltd.* : (1985) 1 SCC 260**, ***Titaghur Paper Mills Co. Ltd. v. State of Orissa* : (1983) 2 SCC 433**, etc]. Certain exceptions to the rule of alternative remedy are where the challenge is for enforcement of any fundamental rights; or if there has been a violation of principles of natural justice; or if the proceedings are wholly without jurisdiction; or if the *vires* of a legislation has been challenged. In the case of ***Radha Krishan Industries v. State of H.P.* : (2021) 6 SCC 771**, the Hon'ble Apex Court has aptly underlined the position of law in this regard as under:

> *"**27.** The principles of law which emerge are that:*
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> ***27.1.** The power under Article 226 of the Constitution to issue writs can be exercised not only for the enforcement of fundamental rights, but for any other purpose as well.*
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> ***27.2.** The High Court has the discretion not to entertain a writ petition. One of the restrictions placed on the power of the High Court is where an effective alternate remedy is available to the aggrieved person.*

> ***27.3. Exceptions to the rule of alternate remedy arise where : (a) the writ petition has been filed for the enforcement of a fundamental right protected by Part III of the Constitution; (b) there has been a violation of the principles of natural justice; (c) the order or proceedings are wholly without jurisdiction; or (d) the vires of a legislation is challenged.***
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> ***27.4.*** *An alternate remedy by itself does not divest the High Court of its powers under Article 226 of the Constitution in an appropriate case though ordinarily, a writ petition should not be entertained when an efficacious alternate remedy is provided by law.*
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> ***27.5. When a right is created by a statute, which itself prescribes the remedy or procedure for enforcing the right or liability, resort must be had to that particular statutory remedy before invoking the discretionary remedy under Article 226 of the Constitution. This rule of exhaustion of statutory remedies is a rule of policy, convenience and discretion.***
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> ***27.6.*** *In cases where there are disputed questions of fact, the High Court may decide to decline jurisdiction in a writ petition. However, if the High Court is objectively of the view that the nature of the controversy requires the exercise of its writ jurisdiction, such a view would not readily be interfered with.*
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> ***28.*** *These principles have been consistently upheld by this Court in Chand Ratan v. Durga Prasad [Chand Ratan v. Durga Prasad, (2003) 5 SCC 399] , Babubhai Muljibhai Patel v. Nandlal Khodidas Barot [Babubhai Muljibhai Patel v. Nandlal Khodidas Barot, (1974) 2 SCC 706] and Rajasthan SEB v. Union of India [Rajasthan SEB v. Union of India, (2008) 5 SCC 632] among other decisions."*
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> (emphasis supplied)

13. Pertinently, the present case is one where the petitioner has invoked the writ jurisdiction of this Court *after* his statutory appeal was dismissed on the ground of delay in terms of Section 68-O of the NDPS Act. Before the matter can be appraised on merits, the issue of delay on part of the petitioner in preferring the appeal before Tribunal as well as in approaching this Court after the impugned order was

passed has to be countenanced. As the impugned order is helmed in interpretation of Section 68-O of the NDPS Act, at this juncture, it is appropriate to take note of the relevant portion of the aforesaid provision, which reads as under:

> *"68-O. Appeals.—(1) Any officer referred to in sub-section (1) of section 68E or any person aggrieved by an order of the competent authority made under section 68F, section 68-I, sub-section (1) of section 68K or section 68L, may,* ***within forty-five days*** *from the date on which the order is served on him, prefer an appeal to the Appellate Tribunal:*
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> *Provided that the Appellate Tribunal may entertain an appeal after the said period of forty-five days,* ***but not after sixty days****, from the date aforesaid if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time."*

The same clearly provides that the statutory appeal is to be preferred within forty-five days, and the Tribunal cannot entertain the same after sixty days. The additional leverage of fifteen days is also contingent on the litigant's ability to demonstrate sufficient cause for the delay to the Tribunal's satisfaction. The petitioner had admittedly preferred the statutory appeal with a delay of around 250 days, which led the learned Tribunal to dismiss the appeal as it had no power to condone the delay after sixty days.

14. The decision of the Tribunal is in tandem with the observations of the Coordinate Benches of this Court in the cases of ***Omaxe Buildhome Limited v. Union of India and Another*** (*supra*) and ***Shri Joni @ Jona and Ors v. Union of India through Ministry of Finance and ors*** (*supra*), where it has been consistently held that the Tribunal

does not have the power to condone delay beyond 60 days. It was further held that an appeal is a creature of a statute, and the delay cannot be condoned by this Court exercising power under Article 226 of the Constitution. The relevant portion of the decision in ***Omaxe Buildhome Limited v. Union of India and Another*** (*supra*) is as under:

> *"**8**… An appeal under Sub-section (1) of Section 68-O of the NDPS Act can be filed only within a period of 45 days from the date on which the order is served. However, the Appellate Tribunal can entertain an appeal even beyond the said period of 45 days if it is satisfied that the appellant was prevented by sufficient cause from filing the said appeal. However, this power is not available to entertain an appeal beyond a period of 60 days.*
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> ***10**… First of all, the contention that the petitioner has any inherent right to file an appeal against the order of the Competent Authority, is flawed. It is well settled that an appeal is a creature of statute and there is no inherent right of appeal.*
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> ***11.** In **Durga Shankar Mehta v. Thakur Raghuraj Singh : AIR 1954 SC 520**, the Supreme Court had held that "It is well known that an appeal is a creature of statute and there can be no inherent right of appeal from any judgment or determination unless an appeal is expressly provided for by the law itself."*
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> ***15. Plainly, if the right of appeal is a creature of statute, it would be open for the legislature to curtail the said right as well. Therefore, there is no infirmity in the legislature providing a limited right of appeal. The Parliament has provided a right of appeal against an order of the Competent Authority, albeit, subject to the condition that the same be preferred within the specified period.…**Thus, **a person aggrieved by an order of the Competent Authority has no right to an appeal if the same is not preferred within the prescribed period.***
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> ***16.** In **Singh Enterprises v. Commissioner of Central Excise, Jamshedpur. : (2008) 3 SCC 70**, the Supreme Court had considered the provisions of Section 35 of the Central Excise Act, 1944 which also limited the jurisdiction of the Commissioner of*

Appeals to condone the delay in filing an appeal, beyond a period of 30 days. The Court upheld the view that there was no power to condone the delay after expiry of the said period of 30 days….

***17.** The aforesaid decision was referred in **Oil and Natural Gas Corporation Limited v. Gujarat Energy Transmission Corporation Limited : (2017) 5 SCC 42**. The Supreme Court considered the question whether the Supreme Court could condone the delay in filing the appeal under Section 125 of the Electricity Act, 2003, beyond the period as specified therein…*

***18. The Supreme Court referred to its earlier decisions including in Singh Enterprises (supra) and held that the <u>delay beyond the specified period could not be condoned</u>**. It is important to note that the Supreme Court also rejected the contention that recourse to Article 142 of the Constitution of India was available for condoning such delay which was beyond the stipulated period….*

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***23.** In **Calcutta Gas Company (Proprietary) Ltd. v. The State of West Bengal : AIR 1962 SC 1044**, the Supreme Court held as under:*

> *"Article 226 confers a very wide power on the High Court to issue directions and writs of the nature mentioned therein for the enforcement of any of the rights conferred by Part III or for any other purpose. It is, therefore, clear that persons other than those claiming fundamental right can also approach the court seeking a relief thereunder. The Article in terms does not describe the classes of persons entitled to apply thereunder; but it is implicit in the exercise of the extraordinary jurisdiction that the relief asked for must be one to enforce a legal right."*

***24.** Clearly, if the petitioner has no statutory right to file an appeal, the question of issuing directions under Article 226 of the Constitution of India to provide the same, contrary to the statue, would not arise."*

(emphasis supplied)

15. A similar view was echoed by another Coordinate Bench in the case of ***Shri Joni @ Jona and Ors v. Union of India through Ministry of Finance and ors*** (*supra*) as well.

16. Further, it is trite law that once a litigant disables themselves from availing the statutory remedy by missing the prescribed limitation, the same cannot be urged as a ground to invoke the writ jurisdiction of this Court. In this regard, reference may be drawn to the following portion of the decision in ***Rikhab Chand Jain v. Union of India & Ors.*** **: 2025 INSC 1337** :

> *"12. That apart, the majority view in a previous Constitution Bench in* ***A. V Venkateswaran, Collector of Customs, Bombay v. Ramchand Sobhraj Wadhwani*** *[**AIR 1961 SC 1506**] reads thus:*
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> > *"14. ..., we must express our dissent from the reasoning by which the learned Judges of the High Court held that the writ petitioner was absolved from the normal obligation to exhaust his statutory remedies before invoking the jurisdiction of the High Court under Article 226 of the Constitution.* ***If a petitioner has disabled himself from availing himself of the statutory remedy by his own fault in not doing so within the prescribed time, he cannot certainly be permitted to urge that as a ground for the Court dealing with his petition under Article 226 to exercise its discretion in his favour.*** *Indeed, the second passage extracted from the judgment of the learned C.J. in Mohammed Nooh case with its reference to the right to appeal being lost 'through no fault of his own' emphasizes this aspect of the Rule."*
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> *(emphasis ours)*
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> *In essence, this Court was of the opinion that once a petitioner has due to his own fault disabled himself from availing a statutory remedy, the discretionary remedy under Article 226 may not be available."*
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> (emphasis supplied)

17. Although the petitioner has sought to argue that he had *no knowledge* about the prescribed period of limitation and that he had no

proper guidance, perusal of the impugned confirmation order belies the said assertion as the same explicitly provides that any person aggrieved by the said order can prefer an appeal within 45 days from the date on which the order is served on him. Bald claims of lack of proper guidance are also not sufficient for justifying the delay. Merely because the petitioner was under arrest or because his residence was in Punjab, the same does not rid him of his obligation to pursue his remedies in time. Even otherwise, as noted above, the writ Court cannot function as a parallel forum for reviving statutory remedies, which have lapsed due to delay on part of the litigant. Undisputedly, an appeal is the creation of a statute and interfering in such cases would frustrate the legislative intent behind providing for a *limited right* to appeal to ensure finality and orderly administration. Limitation cannot be construed as a mere technicality in the present circumstances and considering that the statutory remedy has lapsed due to inaction on part of the petitioner, he cannot seek resurrection of such a remedy through writ jurisdiction.

18. It is also imperative to note that the petitioner has also approached this Court belatedly. No action was taken by the petitioner for an year against the seizure between October, 2022 (when seizure was effected) and November, 2023 (when the formal proceedings under Chapter VA of the NDPS Act were commenced). The petitioner did not agitate this aspect of delay in the freezing and confirmation proceedings either. Further, although the impugned order was passed on 05.11.2024, the present petition was only filed in May, 2025 after

around six months. Although there is no prescribed period of limitation for preferring a writ petition, however, the same does not mean that a litigant is relieved of their onus to avail their remedies with a reasonable period of time. This Court is duty bound to consider the aspect of delay and laches on part of the litigant and a litigant should approach the Court *at the earliest* [Ref. ***Tridip Kumar Dingal v. State of W.B.*: (2009) 1 SCC 768**]. No cogent explanation is given for the delay in this case, which further dissuades this Court from exercising its extraordinary jurisdiction.

19. While the petitioner's right to property is involved in the present dispute, constitutional remedies cannot be used to defeat legislative schemes, especially when the petitioner has been indolent in pursuing his remedies.

20. Insofar as the merits of the case are concerned, it is the case of the petitioner that the continued retention of the seized cash was *ipso facto* bad in law as the seizure was not effected within the contours of the statutory framework provided under the NDPS Act. It is argued that the retention of the recovered cash was without authority of law as no freezing order came to be passed until an year after the recovery.

21. Undoubtedly, indefinite retention of seized property is impermissible in terms of Section 68F of the NDPS Act which mandates notifying the competent authority within 48 hours to enable timely oversight. The provision also necessitates formation of '*reason to believe*' by the concerned officer that that property in question is

illegally acquired and that the same is likely to be concealed, transferred or dealt with in a manner which may frustrate the proceedings under Chapter VA.

22. Be that as it may, in the instant case, it is maintained on behalf of the respondents that the recovery was effected under Section 102 of the CrPC, which empowers police officers to seize property which may be found under circumstances that create suspicion of the commission of any offence. Such seizure is to be forthwith reported to the Magistrate having jurisdiction, however, no supporting material to this effect has been placed on record.

23. While it is contested on behalf of the petitioner that there is no question of resorting to the general law when power is available under the special enactment, the respondents have also emphasized that the seizure was in context of investigation under UAPA framework (as the case is said to be initially registered under UAPA) and the proceedings under NDPS Act were carried out *afterwards* on emergence of incriminating material under NDPS Act.

24. As the chargesheets have not been filed before this Court, it remains unclear as to exactly when the prosecution came to suspect that the seized cash was obtained from proceeds of drug trade, and when the provisions of NDPS Act were invoked against the petitioner. Even so, *prima facie*, there is no reason to disbelieve the said assertion made on behalf of the respondents in arguments as well as in their reply, which is supported by an affidavit.

25. Reference is made to the observations in ***Arvind Goyal CA v. Union of India and others*** (*supra*)and ***Best Crop Science Pvt. Ltd. v. Superintendent, CGST, Delhi West and others*** (*supra*) to stress that passing of freezing order after a period of one year is unsustainable. The said cases pertained to recovery under the GST framework and they do not further the case of the petitioner. In the former, the Court had rejected the argument by the investigating agency that the recovered property had merely been *resumed* and not seized on finding that there was no provision which could support such action.

In the latter, the Division Bench was dealing with a case where an order of prohibition was passed against the petitioner therein restricting it from dealing with certain goods, which were subsequently seized. There was some delay in passing the show cause notice, which is to be passed within six months from date of seizure. In this context, it was observed that it was impermissible for the proper officer to pass an order of prohibition while considering the question as to sufficiency of reasons for confiscation of the goods. Even in this case, as the subsequent confiscation order had already been passed which was challenged in another writ, the Court refrained from ordering return of the goods in question.

Unlike the aforesaid cases, in this case, the respondents have not sought to justify the initial seizure by seeking to stress the difference between detention of property and seizure or by justifying subsequent seizure on the strength of initial prohibition. It is not the

case of the respondents that the initial recovery was not a seizure, but rather, that the initial seizure was made under Section 102 of the CrPC.

26. Even if it is to be assumed that the mandate of Section 102 of the CrPC was not followed properly or that there was infirmity in the initial seizure, the same has since been followed by the impugned freezing order and impugned confirmation order where due opportunity was afforded to the petitioner to contest the seizure by explaining the sources of the funds. This Court is concerned with the limited issue of correctness of the decision making process which led to the said impugned orders and procedural irregularities at the initial stage, if any, cannot come to the aid of the petitioner as he has slept on his rights and failed to act with promptitude. It is crucial to note that the recovery took place way back in October, 2022 and it is pointed out that despite repeated opportunities, the petitioner has not been able to explain the source of the recovered funds. Though bald claims have been made on behalf of the petitioner that the cash can be attributed to his business transactions, as noted in the impugned confirmation order, no documentary evidence was adduced to substantiate the said claim. Regardless, as noted above, when the petitioner has failed to pursue his statutory remedy in time, there is no cause to interfere with the freezing of the property in question at this juncture.

27. Although much emphasis has also been laid by the petitioner on the judgments in ***Jatinder Kaur Chilotra v. Intelligence Officer***

(*supra*), ***M/s. Ownpath Learning Private Limited v. State by Intelligence Officer*** (*supra*) and ***Anupama Sahoo v. State of Punjab and Others*** (*supra*), the said cases are distinguishable from the facts in the present case.

In ***Jatinder Kaur Chilotra v. Intelligence Officer*** (*supra*), the Hon'ble Bombay High Court was dealing with a case where the account of the petitioner therein had been frozen in terms of Section 68F of the NDPS Act, which was not confirmed by the competent authority. In such circumstances, it was noted by the Court that the power to freeze or seize is regulated by the competent authority, which has discretion to render a freezing order nugatory by not confirming it.

In ***M/s. Ownpath Learning Private Limited v. State by Intelligence Officer*** (*supra*), the Karnataka High Court was met with a case where the freezing order was neither duly informed nor confirmed by the competent authority, which led the Court to order de-freezing of the account.

In ***Anupama Sahoo v. State of Punjab and Others*** (*supra*), the Punjab and Haryana High Court noted that no freezing order was passed and the same was consequently not confirmed, due to which, the communications by which the bank accounts were directed to stop operations of certain bank accounts were quashed.

Whilst there is no dispute that the procedure in respect of seizure is to be followed strictly and this Court does not seek to

legitimise dilution of such standards, the present case relates to extremely peculiar facts where it is maintained by the investigating agency that the initial seizure was carried out under the UAPA framework and NDPS nexus was only crystallised later through detailed financial investigation, which also led to filing of supplementary charge sheet in 07.06.2024. Unlike the present case, the litigants in the aforesaid cases approached the respective Courts *prior* to any confirmation proceedings being conducted, and in the case of ***M/s. Ownpath Learning Private Limited v. State by Intelligence Officer*** (*supra*) and ***Anupama Sahoo v. State of Punjab and Others*** (*supra*), even prior to any freezing order being passed. Moreover, in these cases, the aggrieved parties were deprived of any opportunity to contest the respective seizures by refuting that the property in question was *not* illegally acquired.

28. In view of the aforesaid discussion, this Court is not inclined to exercise its extraordinary jurisdiction in favour of the petitioner.

29. The present petition is dismissed in the aforesaid terms.

AMIT MAHAJAN, J

JULY 01, 2026