2026 INSC 702

NON-REPORTABLE

IN THE SUPREME COURT OF INDIA

ORIGINAL JURISDICTION

WRIT PETITION(S)(CRL.) NO(S).57/2026

AMIT KATYAL ....**PETITIONER(S)**

VERSUS

UNION OF INDIA & ANR. ....**RESPONDENT(S)**

O R D E R

1. Though petitioner had prayed for quashing of Prosecution Complaint No. COMA/16/2025 dated 28.07.2025 arising out of ECIR/GNZO/04/2023 dated 03.03.2023, pending before the Special Judge, PMLA, Gurugram, Haryana, Mr. Kapil Sibal, learned Senior Counsel during arguments restricted his prayer to transfer of the PMLA case from Gurugram to the Special Court under PMLA at Delhi.

2. The factual synopsis is as follows:-

(i) The Petitioner was a promoter of M/s Krrish Realtech Pvt. Ltd.[1] which was developing a real estate project titled 'Krrish World' in Gurugram.

[1] Hereinafter "Krrish"

(ii) Alleging various illegal activities including cheating of homebuyers, a number of criminal cases were registered against Krrish, its group companies and Directors, including the petitioner.

(iii) Citing 6 such cases[2], ECIR/GNZO/04/2023 dated 03.03.2023 came to be registered. In view of the fact that the said scheduled offences had been quashed/closed, prayer was made to quash the ECIR.

(iv) Rebutting such claim, Mr. Anil Kaushik, learned ASG drew our attention to the prosecution complaint which, *inter alia,* records that during investigation of the impugned ECIR, further evidence disclosing involvement of Directors/promoters of Krrish and its sister concerns in cheating of investors and homebuyers with respect to various projects had surfaced. On such basis, a new scheduled offence, FIR No.439/2024 dated 21.12.2024 was registered by Economic Offences Wing, Gurugram Police, Haryana u/s 120B, 406, 409, 411, 420 and 471 IPC,1860. Prosecution complaint also referred to an earlier case,

[2] FIR No.674/2013 dated 03.10.2013, FIR No.221/2013 dated 29.10.2013, FIR No.244/2013 dated 16.11.2013, FIR No.52/2016 dated 02.05.2016, FIR No.178/2020 dated 06.11.2020 & FIR No.30/2022 dated 17.02.2022

namely FIR No.30/2019 registered at Economic Offences Wing, Delhi which though partly quashed was pending u/s 406, 120B IPC,1860.

3. Given these facts, it is rightly contended that the impugned PMLA prosecution arising out of the aforesaid scheduled offences cannot be said to be without jurisdiction and is not liable to be quashed.

4. However, Mr. Sibal contends that a Coordinate Bench of this Court has clubbed the aforequoted scheduled offence, namely FIR No.439/2024 at Gurugram with the earlier case being FIR No.30/2019 registered at Economic Offences Wing, Delhi and transferred the former to Delhi[3]. Under these circumstances, the learned Senior Counsel submits the present PMLA prosecution may also be transferred to Delhi.

5. This prayer too is opposed by Mr. Kaushik, learned ASG who argues that the petitioner through Krrish had duped a sum of Rs. 503 Crore from innocent homebuyers on the dishonest representation of developing 466 residential plots in a 151.57 acres project at Gurugram. These monies were diverted through multiple group companies which were not involved in the development or construction project. A shell company namely

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[3] W.P. (Crl) No. 67/2025 - order dated 18.05.2026 (as clarified vide order dated 21.05.2026 in MA (Diary) No. 31664/2026)

M/s Mahadev Infratech Pvt. Ltd. was created to siphon off approximately Rs. 205 Crores to a Sri Lankan subsidiary M/s Krrish Transworks Colombo (Private) Ltd, and immovable properties were procured at Sri Lanka. Funds were also routed back via fictitious journal entries without any banking transactions to Krrish.

6. During investigation, vast tracts of land at Gurugram were attached. As the 'proceeds of crime' were derived out of criminal activity at Gurugram and part of such proceeds in the form of immovable property had been attached therein, prosecution complaint came to be filed before Special Judge, PMLA, Gurugram, Haryana.

7. Offence of money laundering consists of any process or activity whereby 'proceeds of crime' are –

(i) derived or obtained as a result of criminal activity;

(ii) concealed, possessed, acquired, or used;

(iii) projected/claimed as untainted money[4]

8. Section 43 of the PMLA provides for the constitution of Special Courts to try offences under the Act. Section 44, *inter alia*,

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[4] *Rana Ayyub v. Directorate of Enforcement*, (2023) 4 SCC 357, See Paras 19 to 20

provides that the offence punishable u/s 4 of the PMLA and any scheduled offence connected therewith shall be triable by the Special Court constituted for the area in which the offence has been committed. The word 'offence has been committed' means the offence under the PMLA which comprises one or many of the processes or activities as delineated hereinabove. Section 178(d) of Code of Criminal Procedure,1973 states when an offence consists of several acts which are done in different local areas, the Court having jurisdiction over any of such areas may enquire and try the offence. As per Section 46 of the PMLA, procedure under the Code, unless inconsistent with the Special Act, would apply to the proceeding before the Special Court. Accordingly, prosecution u/s 4 of the PMLA may be instituted in any one of the Special Courts constituted u/s 43 of the Act within whose territorial jurisdiction the 'proceeds of crime' is either derived or obtained as a result of criminal activity or wherever it is concealed, possessed, acquired, used or projected/claimed as untainted property[5].

9. Uncontroverted allegations in the prosecution complaint clearly disclose that the homebuyers were duped and the 'proceeds of crime' were acquired at Gurugram where the project was situated. Vast tracts of land at Gurugram constituting 'proceeds of crime'

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[5] See *Rana Ayyub* (supra), Paras 41 to 42

have been attached. Given this situation, institution of PMLA prosecution at Gurugram cannot be faulted.

10. In *KA Rauf Sherif v. Directorate of Enforcement & Ors*, prayer for transfer of proceeding, *inter alia*, made on the grounds of - (i) lack of jurisdiction, (ii) remand of accused and (iii) convenience of accused and witnesses was declined[6]. Unlike *KA Rauf* (supra), prayer for transfer is to be viewed in light of the averments in the prosecution complaint which show part of the offence, i.e., 'proceeds of crime' such as cash, jewellery, vehicles, FDs of petitioner were seized/attached at Delhi. Moreover, the scheduled offence being FIR No.439/2024 has been clubbed with FIR No.30/2019 and stands transferred to Delhi. It is trite that the ratio in a judgment cannot be treated like an Euclidean axiom and must be read in the facts of each case. In view of the aforesaid significant factual differences, *KA Rauf* (supra) is clearly inapplicable to this case.

11. In the present case, part of the offence u/s 4 of the PMLA had occurred by way of concealment of 'proceeds of crime' attached at Delhi. This gives simultaneous jurisdiction to the PMLA Court at Delhi and Gurugram to try such offence. We also take note of the fact that the scheduled offence being FIR No.439/2024 stands

[6] (2023) 6 SCC 92, See Paras 12 to 15

transferred to Delhi. In this backdrop, to give effect to the statutory mandate u/s 44(1) of the Act which provides both the offence under PMLA and the scheduled offence are to be tried by a Special Court having jurisdiction to try the PMLA offence, it would be expedient for the ends of justice to transfer the present proceeding to the Special Court under PMLA at Delhi.

12. Accordingly, we direct the PMLA proceeding pending before the Special Judge, PMLA, Gurugram, Haryana to be transferred to the Special Judge, PMLA, Saket Court Complex, Delhi. The prosecution shall proceed at such transferee Court from the stage at which it is presently pending at Gurugram. With this direction, the writ petition stands disposed of.

…………………………………., CJI
(**SURYA KANT**)

……………………………………., J
(**JOYMALYA BAGCHI**)

NEW DELHI,
JULY 14, 2026.