VERDICTUM.IN
CNR : KLHC010442372026

2026:KER:87506

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

TUESDAY, THE 17TH DAY OF NOVEMBER 2026 / 26TH KARTHIKA, 1948

CRL.REV.PET NO. 684 OF 2026

CRIME NO.650/2021 OF IRINJALAKUDA POLICE STATION, THRISSUR

AGAINST THE ORDER DATED 04.04.2026 IN CRL.M.APPL 255/2024 IN SC CASES (PMLA) NO.4 OF 2023 OF SPE/CBI - III, ERNAKULAM

REVISION PETITIONER/ACCUSED NO.23:

PAULSON. A. J,
AGED 63 YEARS
S/O. JOHNSON. A.D,
AKKARAKARAN HOUSE, VALLAKKUNNU,
KALLETTUMKKARA. P.O, THRISSUR,
PIN - 680683

BY ADV SRI.T.N.MANOJ

RESPONDENTS/COMPLAINANT:

1 **ASSISTANT DIRECTOR,**
DIRECTORATE OF ENFORCEMENT,
GOVERNMENT OF INDIA,
COCHIN ZONAL OFFICE, KANOOS CASTLE,
A.K. SESHADRI ROAD,
(MULLASSERY CANAL ROAD WEST), COCHIN -,
PIN - 682011

2 **KARUVANNUR SERVICE CO-OPERATIVE BANK LTD,**
REPRESENTED BY ITS SECRETARY KARUVANNOOR POST,
THRISSUR DISTRICT, PIN - 680711

VERDICTUM.IN
CNR : KLHC010442372026

2026:KER:87506

BY ADVS.SHRI.ARAVIND SREEKUMAR
SHRI.R.NANDAGOPAL
SMT.SARITHA K.S.
SHRI.MOHAMMED RAIHAN
SHRI.ALEX T. THEVARCAD
SHRI.ANIL D. NAIR (SR.)
SRI. JAISHANKAR V. NAIR, SC, ED
SMT. CRISTY THERASA SURESH, SC, ED

THIS CRIMINAL REVISION PETITION HAVING COME UP FOR ADMISSION ON 2609.2026, ALONG WITH CRL.MC.4211/2026, 4257/2026, THE COURT ON 17.11.2026 PASSED THE FOLLOWING:

VERDICTUM.IN

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

TUESDAY, THE 17TH DAY OF NOVEMBER 2026 / 26TH KARTHIKA, 1948

CRL.MC NO. 4211 OF 2026

AGAINST THE ORDER DATED 04.04.2026 IN CRMP 599/2025 IN SC CASES (PMLA) NO.4 OF 2023 OF SPE/CBI - III, ERNAKULAM

PETITIONER/ACCUSED NO.23:

PAULSON. A. J,
AGED 63 YEARS
S/O. JOHNSON. A.D,
AKKARAKARAN HOUSE, VALLAKKUNNU,
KALLETTUMKKARA. P.O, THRISSUR-,
PIN - 680683

BY ADVS.SRI.T.N.MANOJ
SHRI.AADITHYE MANOJ MENON
SMT.NIVEDITHA S.
SMT.JIYA PRINSON

RESPONDENTS/ COMPLAINANT:

1 **ASSISTANT DIRECTOR,**
DIRECTORATE OF ENFORCEMENT,
GOVERNMENT OF INDIA, COCHIN ZONAL OFFICE,
KANOOS CASTLE, A.K. SESHADRI ROAD,
(MULLASSERY CANAL ROAD WEST),
COCHIN -682011, THROUGH THE PUBLIC PROSECUTOR,
HIGH COURT OF KERALA.

2 **KARUVANNUR SERVICE CO-OPERATIVE BANK LTD,**

VERDICTUM.IN
CNR : KLHC010442372026

2026:KER:87506

REPRESENTED BY ITS SECRETARY KARUVANNOOR POST, PIN - 680711

BY ADVS.SHRI.JAISHANKAR V.NAIR, SC, ENFORCEMENT DIRECTORATE
SHRI.ARAVIND SREEKUMAR FOR R2
SHRI.R.NANDAGOPAL
SMT.SARITHA K.S.
SHRI.MOHAMMED RAIHAN
SHRI.ALEX T. THEVARCAD
SHRI.ANIL D. NAIR (SR.)
SMT. CRISTY THERASA SURESH, SC, ED

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON 26.09.2026, ALONG WITH Crl.Rev.Pet.684/2026 AND CONNECTED CASES, THE COURT ON 17.11.2026 PASSED THE FOLLOWING:

VERDICTUM.IN
CNR : KLHC010442372026

2026:KER:87506

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE G.GIRISH

TUESDAY, THE 17TH DAY OF NOVEMBER 2026 / 26TH KARTHIKA, 1948

CRL.MC NO. 4257 OF 2026

AGAINST THE ORDER DATED 04.04.2026 IN CRMP 601/2025 IN SC CASES (PMLA) NO.4 OF 2023 OF SPE/CBI - III, ERNAKULAM

PETITIONER/ACCUSED NO.23:

PAULSON. A. J,
AGED 63 YEARS
S/O. JOHNSON. A.D, AKKARAKARAN HOUSE,
VALLAKKUNNU, KALLETTUMKKARA. P.O,
THRISSUR, PIN - 680683

BY ADVS.SRI.T.N.MANOJ
SHRI.AADITHYE MANOJ MENON
SMT.NIVEDITHA S.
SMT.JIYA PRINSON

RESPONDENTS/COMPLAINANT:

1 **ASSISTANT DIRECTOR,**
DIRECTORATE OF ENFORCEMENT,
GOVERNMENT OF INDIA,
COCHIN ZONAL OFFICE, KANOOS CASTLE,
A.K. SESHADRI ROAD, (MULLASSERY CANAL ROAD WEST),
COCHIN -, THROUGH THE PUBLIC PROSECUTOR,
HIGH COURT OF KERALA.,
PIN - 682011

2 **KARUVANNUR SERVICE CO-OPERATIVE BANK LTD,**

VERDICTUM.IN

NO.112, HEAD OFFICE KARUVANNUR.
PO,IRINJALAKKUDA,THRISSUR DISTRICT.
REPRESENTED BY SECRETARY.,
PIN - 680711

BY ADVS.SHRI.JAISHANKAR V.NAIR, SC, ENFORCEMENT DIRECTORATE
SHRI.ARAVIND SREEKUMAR FOR R2
SHRI.R.NANDAGOPAL
SMT.SARITHA K.S.
SHRI.MOHAMMED RAIHAN
SHRI.ALEX T. THEVARCAD
SHRI.ANIL D. NAIR (SR.)
SMT. CRISTY THERASA SURESH, SC, ED

THIS CRIMINAL MISC. CASE HAVING COME UP FOR ADMISSION ON 26.09.2026, ALONG WITH CRL.REV.PET.684/2026 AND CONNECTED CASES, THE COURT ON 17.11.2026 PASSED THE FOLLOWING:

ORDER

The common order passed by the Additional Special Court for trial of offences under PML Act, 2002, Ernakulam, disallowing the prayer of discharge of accused No.23, and the prayer for release of attachment of his properties in S.C PMLA 4/2023, is under challenge in these petitions. Crl.R.P No.684/2026 is against the dismissal of Crl.M.P No.255/2024 filed by the petitioner for discharge before the court below. Crl.M.C No.4211/2026 is against the order passed by the court below in Crl.M.P No.599/2025, to lift the attachment of the properties of the petitioner. Crl.M.C No.4257/2026 is directed against the order in Crl.M.P No.601/2025 filed by the petitioner for the release of the documents seized from him by the Enforcement Directorate.

2. The facts of the case, in a nut shell, are as follows:

The petitioner, his wife, son, father-in-law and mother-in-law had availed loans of Rs.50 Lakh each from Karuvannoor Service Co-operative Bank in the year 2014. The Irinjalakkuda Police registered Crime No.650/2021 against the Director Board members

and other office bearers of the aforesaid bank for indulging in large scale misappropriation of funds, and swindling of assets of the aforesaid bank by sanctioning indiscriminate loans to several persons, in violation of the bye-law of the said Society and the relevant provisions of the Kerala Co-operative Societies Act. The aforesaid case was later on taken over by the State Crime Branch. The Enforcement Directorate registered an ECIR in connection with the aforesaid crime, which eventually resulted in the filing of a complaint, which was numbered as S.C PMLA No.4/2023 by the Special Court. The petitioner herein was arraigned as accused No.23 in the aforesaid case. The allegation against him was that he availed loans in his name as well as in the names of his relatives, in connivance with the office bearers of the aforesaid bank, who advanced the aforesaid loans in violation of the relevant rules and regulations. It was thus alleged that the petitioner managed to siphon-off a total amount of Rs.2.5 Crore from the above bank by way of ineligible loan advanced by the office bearers of the said bank. It is the further allegation against the petitioner that he had layered and concealed the above proceeds of

the crime by purchasing landed property at Gundalpet in Karnataka. On the basis of the aforesaid allegations, the Enforcement Directorate provisionally attached the properties of the petitioner on 13.10.2023. The above attachment was confirmed by the Adjudicating Authority on 12.03.2024. On 13.11.2025, the petitioner and his family members closed the above five loans by paying the entire outstanding dues which amounted to Rs.4,30,85,889/-, to the Karuvannoor Service Co-operative Bank. Accordingly, the bank closed the proceedings initiated against them in E.P No.216/2024 in A.R.C No.861/2022 for the realisation of the defaulted loan amount. Thereafter, the petitioner had filed the aforesaid petitions before the court below stating that he is not liable to be proceeded against under the provisions of the Prevention of Money Laundering Act, 2002 (for short 'PML Act') since he has not concealed or dealt with any proceeds of crime. The court below, by the impugned order, declined to accept the aforesaid plea, and hence the petitioner is before this Court with these petitions.

3. Heard the learned counsel for the petitioner, the learned Standing Counsel for the Enforcement Directorate, and the learned Standing Counsel for the Karuvannoor Service Co-operative Bank.

4. In the complaint lodged by the Enforcement Directorate, leading to the registration of S.C PMLA No.04/2023 by the court below, the offence alleged against the petitioner is under Section 3 r/w Section 4 of the PML Act. Section 3 of the PML Act which deals with direct or indirect attempt or indulging in the activity connected with proceeds of crime, reads as follows:

> *"**3. Offence of money-laundering.**—Whosoever directly or indirectly attempts to indulge or knowingly assists or knowingly is a party or is actually involved in any process or activity connected with the proceeds of crime including its concealment, possession, acquisition or use and projecting or claiming it as untainted property shall be guilty of offence of money-laundering.*
>
> *Explanation.—For the removal of doubts, it is hereby clarified that,—*
>
> *(i) a person shall be guilty of offence of money-laundering if such person is found to have directly or indirectly attempted to indulge or knowingly assisted or knowingly is a party or is actually involved in one or more of the following processes or activities connected with proceeds of crime, namely:—*

(a) concealment; or

(b) possession; or

(c) acquisition; or

(d) use; or

(e) projecting as untainted property; or

(f) claiming as untainted property, in any manner whatsoever;

(ii) the process or activity connected with proceeds of crime is a continuing activity and continues till such time a person is directly or indirectly enjoying the proceeds of crime by its concealment or possession or acquisition or use or projecting it as untainted property or claiming it as untainted property in any manner whatsoever."

5. Now, the pertinent question to be looked into is whether the loan amount of Rs.2.5 Crore, which the petitioner is said to have received from the Karuvannoor Service Co-operative Bank in the aforesaid loan transactions in his name and in the name of his relatives, would come under the definition of proceeds of crime. The term 'proceeds of crime' is defined under Section 2(1)(u) of PML Act as follows:

"(u) "proceeds of crime" means any property derived or obtained, directly or indirectly, by any person as a result of criminal activity relating to a scheduled offence or the value of any such property or where such property is taken or held

> *outside the country, then the property equivalent in value held within the country or abroad;*
>
> *Explanation.—For the removal of doubts, it is hereby clarified that "proceeds of crime" include property not only derived or obtained from the scheduled offence but also any property which may directly or indirectly be derived or obtained as a result of any criminal activity relatable to the scheduled offence; ”*

6. It is thus apparent from the aforesaid definition of proceeds of crime that any property derived or obtained directly or indirectly by any person as a result of a criminal activity relating to a scheduled offence or the value of such property, would come under the definition of proceeds of crime. Thus, if the act of the accused in the crime registered by the Irinjalakkuda Police, which was later on taken over by the State Crime Branch, releasing a total amount of Rs.2.5 Crore to the petitioner and his relatives as loans, could be termed as criminal activity relating to a scheduled offence, then definitely the aforesaid loan amount as well as the properties, if any, obtained by the petitioner making use of the above loan amount, would come under the definition of proceeds of crime.

7. As already stated above, the allegation against the accused in the predicate offence is that they resorted to large scale

misappropriation of the funds of Karuvannoor Service Co-operative Bank, by extending ineligible loans to several persons, flouting the relevant rules and regulations. The aforesaid act of the accused in the crime registered by the police is said to have destroyed the financial fabric of the said bank. Several depositors, who could not get back their hard earned money for urgent needs of treatment, marriage etc. are said to have committed suicide. It has been alleged against the above accused in the crime registered by the police that they resorted to cheating and forgery, by extending membership to several ineligible persons for the sole purpose of releasing loan to such persons, who stood as benami for the nominees of the Board of Directors and other office bearers of the bank. Thus, multiple offences like cheating, criminal breach of trust, forgery etc. are alleged against the accused in the case registered by the police. The transaction relating to the loans advanced to the petitioner, his wife, his son, father-in-law and mother-in-law, is said to be one among the aforesaid fraudulent transactions of the accused in the crime registered by the police. It is true that the petitioner herein is not an accused in the predicate

offence. But the non-inclusion of the petitioner as an accused in the predicate offence cannot be canvassed as a reason to resist the proceedings initiated against him under the provisions of the PML Act for dealing with the proceeds of the crime. Going by the contents of Section 3 of PML Act, the petitioner is liable to be proceeded against for the commission of the offence under Section 3 read with Section 4 if it is shown that he had either directly or indirectly attempted to indulge in any activity connected with the proceeds of the crime, including its concealment, possession, acquisition or use, or claiming it as untainted property. As far as the present case is concerned, the Enforcement Directorate would contend that the petitioner had given statement under Section 50 of the PML Act that the loan amount obtained from Karuvannoor Service Co-operative Bank was utilised by him for the purchase of 36 cents of land at Gundalpet, Karnataka, and balance amount was utilised for clearing his debt and renovating his hotel and lodge. Thus, if the act of the accused in the case registered by the police, sanctioning and releasing a total amount of Rs.2.5 crore as loan to the petitioner, his wife, son, father-in-law and mother-in-law

is treated as part of the dubious transactions of misappropriation of assets of the above said bank, then definitely the loan amount obtained by the petitioner and the property allegedly purchased by him by making use of the above loan amount would come under the definition of proceeds of crime. True that the petitioner has disputed the authenticity of the statements which he is said to have given to the Enforcement Directorate under Section 50 of the PML Act. But the legal sanctity of the aforesaid statement, its probative value of evidence or the extent of admissibility of that statement, cannot be scrutinized by this Court in these proceedings.

8. The learned counsel for the petitioner argued that the petitioner has purchased the property at Gundalpet making use of the loan he availed from South Indian Bank, and that there are sufficient materials to show that the petitioner has availed such a loan from that bank. The above contention of the petitioner cannot be taken into account in these proceedings as a reason for lifting the attachment of the aforesaid property at Gundalpet. It is pertinent to note that the contention of the petitioner in the above regard was rejected by the

Adjudicating Authority under Section 8 of the PML Act. The aforesaid order of the Adjudicating Authority could be challenged by the petitioner in appeal under Section 26 of the PML Act before the Appellate Tribunal. Still, if the petitioner is dissatisfied with the decision of the Appellate Tribunal, he could file appeal before this Court under Section 42 of the PML Act on any question of law or fact arising out of such order. At any rate, the sustainability of the attachment of the properties of the petitioner and the seizure of documents from him by the Enforcement Directorate cannot be looked into in these proceedings, since the available records prima facie point to the act of the petitioner dealing with the proceeds of crime of the predicate offence registered by the police.

9. The contention of the petitioner that the entire loan amount which the petitioner and his relatives availed from the Karuvannoor Service Co-operative Bank Limited had been remitted back, and there is no subsisting liability in that regard, is not a reason to order discharge of the petitioner from the case registered by the Enforcement Directorate. Nor could the petitioner contend that the

aforesaid clearance of loan liability has to be taken as a reason to lift the attachment of his properties and to order the release of the documents seized from him. This is because of the reason that the aforesaid subsequent act of the petitioner and his relatives clearing the loan liability in the year 2025 will not obliterate the offence under Section 3 punishable under Section 4 of the PML Act. Therefore, the aforesaid contention of the petitioner is also devoid of merit. As a conclusion to the above discussion, I find that the reliefs sought for by the petitioner in these petitions, cannot be allowed.

In the result, the Criminal Revision Petition and the Criminal Miscellaneous cases are hereby dismissed.

(sd/-)
G. GIRISH, JUDGE

jsr/DST

APPENDIX OF CRL.REV.PET NO. 684 OF 2026

PETITIONER ANNEXURES

ANNEXURE.A(1)	**THE TRUE COPY OF THE RELEVANT PAGE NO. 26 - 27 OF THE ENFORCEMENT CASE INFORMATION REPORT (ECIR) OF THE ADJUDICATING AUTHORITY UNDER THE PREVENTION OF MONEY LAUNDERING ACT 2000, NEW DELHI**
ANNEXURE.A(2)	**TRUE COPY OF THE RELEVANT PAGE NO. 43 OF THE ENFORCEMENT CASE INFORMATION REPORT (ECIR) OF THE ADJUDICATING AUTHORITY UNDER THE PREVENTION OF MONEY LAUNDERING ACT 2000, NEW DELHI**
ANNEXURE.B	**THE TRUE COPY OF THE CRL.M.P. NOS.255/2024 DATED 11/3/2024 FILED BY THE REVISION PETITIONER BEFORE THE BEFORE THE ADDITIONAL SPECIAL SESSIONS JUDGE (SPE/CBI)-III, ERNAKULAM.**
ANNEXURE.C	**THE TRUE COPY OF THE CRL.M.P. NOS.600/2025 DATED 29/11/2025 PASSED BY ADDITIONAL SPECIAL SESSIONS JUDGE (SPE/CBI)-III, ERNAKULAM**
ANNEXURE.D	**THE TRUE COPY OF THE JUDGMENT DATED 27/1/2026 IN CRLMC 11387/2025 OF THIS HONOURABLE COURT.**
ANNEXURE.E	**THE TRUE COPY OF THE CERTIFICATES DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK SHOWING THE REPAYMENT OF THE ENTIRE LOAN AMOUNT STOOD IN THE NAME OF PETITIONER**
ANNEXURE.F	**THE TRUE COPY OF THE CERTIFICATES DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK SHOWING THE REPAYMENT OF THE ENTIRE LOAN AMOUNT STOOD IN THE NAME OF HIS WIFE**
ANNEXURE.G	**THE TRUE COPY OF THE CERTIFICATES DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK SHOWING THE REPAYMENT OF THE ENTIRE LOAN**

	AMOUNT STOOD IN THE NAME OF HIS FATHER IN LAW
ANNEXURE.H	**THE TRUE COPY OF THE CERTIFICATES DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK SHOWING THE REPAYMENT OF THE ENTIRE LOAN AMOUNT STOOD IN THE NAME OF HIS MOTHER IN LAW**
ANNEXURE.I	**THE TRUE COPY OF THE CERTIFICATES DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK SHOWING THE REPAYMENT OF THE ENTIRE LOAN AMOUNT STOOD IN THE NAME OF HIS SON**
ANNEXURE.J	**THE TRUE COPY OF THE ORDER OF THE SUB COURT, IRINJALAKUDA RECORDING FULL SATISFACTION IN EP 216/2024 IN THE PROCEEDINGS IN ARC 861/2022 DATED 25/11/2025**
ANNEXURE.L	**THE TRUE COPY OF THE IDENTITY CARD ISSUED BY THE KARUNANNOOR SERVICE CO – OPERATIVE BANK IN THE NAME OF THE FATHER IN LAW OF THE PETITIONER**
ANNEXURE.M	**THE TRUE COPY OF THE IDENTITY CARD ISSUED BY THE KARUNANNOOR SERVICE CO – OPERATIVE BANK IN THE NAME OF THE MOTHER IN LAW OF THE PETITIONER.**
ANNEXURE.K	**THE TRUE COPY OF THE CERTIFICATE OF DISCHARGE ISSUED BY THE ANGAMALI BRANCH OF THE SOUTH INDIAN BANK DATED 11/2/2022**

RESPONDENT ANNEXURES

ANNEXURE R2(A)	**THE OVERDRAFT LEDGER OF THE REVISION PETITIONER DURING FROM 01/08/2016 TILL 13/11/2025**

APPENDIX OF CRL.MC NO. 4211 OF 2026

PETITIONER ANNEXURES

ANNEXURE.A(1)	**THE TRUE COPY OF THE RELEVANT PAGE NO. 26 - 27 OF THE ENFORCEMENT CASE INFORMATION REPORT (ECIR) OF THE ADJUDICATING AUTHORITY UNDER THE PREVENTION OF MONEY LAUNDERING ACT 2000, NEW DELHI .**
ANNEXURE.A(2)	**TRUE COPY OF THE RELEVANT PAGE NO. 43 OF THE ENFORCEMENT CASE INFORMATION REPORT (ECIR) OF THE ADJUDICATING AUTHORITY UNDER THE PREVENTION OF MONEY LAUNDERING ACT 2000, NEW DELHI.**
ANNEXURE.B	**THE TRUE COPY OF THE CRL.M.P. 599/2025**
ANNEXURE.C	**THE TRUE COPY OF THE JUDGMENT DATED 27/1/2026 IN CRLMC 11387/2025**
ANNEXURE.D	**THE TRUE COPY OF THE CERTIFICATES BOD/971 OF RS.5000000/-DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.E	**THE TRUE COPY OF THE CERTIFICATES BOD/973 OF RS.5000000/-DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.F	**THE TRUE COPY OF THE CERTIFICATES BOD/970 OF RS.5000000/-DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.G	**THE TRUE COPY OF THE CERTIFICATES BOD/972 OF RS.5000000/-DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.H	**THE TRUE COPY OF THE CERTIFICATES SLM/5916 OF RS.5000000/-DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.I	**THE TRUE COPY OF THE ORDER OF THE SUB COURT,**

VERDICTUM.IN

	IRINJALAKUDA RECORDING FULL SATISFACTION IN EP 216/2024 IN THE PROCEEDINGS IN ARC 861/2022 DATED 25/11/2025.
ANNEXURE.J	**THE TRUE COPY OF THE COMMON ORDER DATED 04/04/2026 OF THE SPECIAL COURT FOR TRIAL OF THE OFFENCE UNDER PMLA ACT 2000, DISMISSING CRL.M.P.NO.599/2025.**

VERDICTUM.IN

APPENDIX OF CRL.MC NO. 4257 OF 2026

PETITIONER ANNEXURES

ANNEXURE.A1	**THE TRUE COPY OF THE RELEVANT PAGE NO. 26 - 27 OF THE ENFORCEMENT CASE INFORMATION REPORT (ECIR) OF THE ADJUDICATING AUTHORITY UNDER THE PREVENTION OF MONEY LAUNDERING ACT 2000, NEW DELHI .POA NO.05/2023 DATED 13.10.2023 ECIR/KCZO/45/2021 ORDER.**
ANNEXURE.A2	**THE TRUE COPY OF THE RELEVANT PAGE NO. 43 OF THE ENFORCEMENT CASE INFORMATION REPORT (ECIR) OF THE ADJUDICATING AUTHORITY UNDER THE PREVENTION OF MONEY LAUNDERING ACT 2000, NEW DELHI.POA NO.05/2023 DATED 13.10.2023 ECIR/KCZO/45/2021 ORDER.**
ANNEXURE.B	**THE TRUE COPY OF THE CRL.M.P. 601/2025 IN SC (PMLA) 4/2023 (SPE /CBI -111) ,ERNAKULAM.**
ANNEXURE.C	**THE TRUE COPY OF THE JUDGMENT DATED 27/1/2026 IN CRLMC 11387/2025**
ANNEXURE.D	**THE TRUE COPY OF THE CERTIFICATES BOD 971 RS.5000000/- DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.E	**THE TRUE COPY OF THE CERTIFICATES BOD 973 RS.5000000/- DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.F	**THE TRUE COPY OF THE CERTIFICATES BOD 970 RS.5000000/- DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.G	**THE TRUE COPY OF THE CERTIFICATES BOD 972 RS.5000000/- DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT BANK**
ANNEXURE.H	**THE TRUE COPY OF THE CERTIFICATES SLM/ 5916 DATED 13/11/2025 ISSUED BY THE 2ND RESPONDENT**

BANK.

ANNEXURE.I	**THE TRUE COPY OF THE ORDER OF THE SUB COURT, IRINJALAKUDA RECORDING FULL SATISFACTION IN EP 216/2024 IN THE PROCEEDINGS IN ARC 861/2022 DATED 25/11/2025.**
ANNEXURE.J	**THE TRUE COPY OF THE COMMON ORDER DATED 04/04/2026 OF THE SPECIAL COURT FOR TRIAL OF THE OFFENCE UNDER PMLA ACT 2000, DISMISSING CRL.M.P.601/2025.**