



WEB COPY

WP No. 3942 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

**WP No. 3942 of 2026
and W.M.P. Nos.4385 & 4387 of 2026**

N.Ravichandran,
Director of M/s. True Value Homes India Pvt. Ltd
& TVH, Energy Resource Pvt. Ltd.,
“TVH NOVELLA”
No.16/17, Third Cross Street,
Raja Annamalaipuram,
Chennai-600 028.

..Petitioner(s)

Vs

The Senior Intelligence Officer,
Directorate Of Revenue Intelligence,
Unit No.15, Magnet Corporate Park,
100 Ft, Thaltej- Hebatpur Road,
Off. Sola Over Bridge, Ahmedabad- 380 054.

..Respondent(s)

PRAYER - This Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling for the records pertaining to the impugned Summons dated 30.01.2026 issued by the Respondent in F.No. DRI/AZU/CI-2/ENQ-49(INT-07/2025)/3501 and quash the same.

For Petitioner(s):

Mr.Vijay Narayan,
Senior Counsel
for Mr.Sethu Prabakaran

For Respondent(s):

Mr.Santhanaraman,
Senior Standing Counsel



ORDER

The petitioner has challenged the impugned summons dated 30.01.2026 on the ground that the petitioner has been harassed by the respondent who is conducting investigation pertaining to the alleged misdeclaration of the value of the two imported Cars by M/s.True Value Homes (India) Pvt. Ltd and M/s.TVH Energy Resources Pvt. Limited.

2.The petitioner is the Director of both the Companies and Chairman of the TVH Groups. He had already participated in the enquiry pursuant to the earlier summons issued to him by the respondent on 19.03.2025. However, he has been called once again for enquiry through the impugned summons dated 30.01.2026. The petitioner has challenged the impugned summons on the ground that the respondent is deliberately harassing the petitioner.

3.On the last hearing date, i.e., on 05.02.2026, Ms. Pooja Jain, learned Junior Panel Counsel, who had accepted notice on behalf of the respondent, sought time to get instructions as to whether the petitioner can authorise any other officer of M/s.True Value Homes Pvt. Ltd and M/s.TVH Energy Resource Pvt Ltd. to represent the interest of the petitioner as well as the respective companies before the respondent, during the course of the investigation, instead of the petitioner himself appearing personally in the enquiry.



4.Today, when the matter is listed for hearing, Mr.Santhanaraman, learned Senior Panel Counsel for the respondent, who is the newly nominated counsel, would submit on instructions that since the petitioner was personally involved in the import of the two Cars, the petitioner was summoned through the impugned summons. According to him, the presence of the petitioner is required for interrogation so as to ascertain the truth with regard to misdeclaration of the value of the two vehicles which were imported by the two companies.

5.Since a categorical statement has been made by the respondent that the petitioner was personally involved in the subject imports, this Court, in order to protect the interest of both the parties, requested the learned Senior Counsel for the petitioner to get instructions as to whether the petitioner will be able to participate in the investigation for one more time alone.

6.Thereafter, the learned Senior Counsel appearing for the petitioner had obtained instructions that the petitioner is willing to appear for one more time alone on 16.02.2026 before the respondent, provided he is allowed to take a consultant along with him to the respondent's premises. He would also assure this Court that the said consultant will stand outside the enquiry room and will not be present along with the petitioner when the investigation is being conducted by the respondent on 16.02.2026. The learned Senior Counsel for the



petitioner would submit that since the petitioner categorically contends that he was not personally involved in the subject matter, he may have to seek the assistance from the consultant as and when required during the course of investigation to be conducted by the respondent. However, on instructions, he would submit that the assistance will be sought from the consultant outside the enquiry room if in case the need arises. Learned Senior Counsel for the petitioner would also submit that since the petitioner is the Director of both the companies and is involved in the day-to-day affairs of both the companies, he will be in a position to participate in the enquiry only for a single day i.e., on 16.02.2026 and therefore, he prays that in so far as the petitioner is concerned, any statement required to be obtained from him shall be obtained by the respondent on 16.02.2026 itself during the working hours of the respondent from 10.00 a.m. to 06.00 p.m.

7. On the other hand, the learned Senior Panel Counsel for the respondent would submit that there must be an unconditional cooperation given by the petitioner during the course of the investigation on 16.02.2026 and only then, the respondent will be in a position to complete the investigation on the very same day. This statement was made only after the learned Senior Panel Counsel had obtained oral instructions through phone from the respondent.



8. It is an undisputed fact that the subject imports were made only by the two companies namely, M/s. True Value Homes Pvt. Ltd and M/s. TVH Energy Resource Pvt Ltd. and not by the petitioner in his individual capacity. However, it is also an undisputed fact that the petitioner who is the Director of both the Companies is in-charge of the day-to-day affairs of both the companies.

9. After hearing the rival submissions, this Writ Petition is disposed of by issuing the following directions:-

a) The petitioner shall participate in the investigation conducted by the respondent on 16.02.2026 without fail;

b) He is permitted to be accompanied by a consultant of his choice to the respondent's premises and his consultant shall stand outside the enquiry room and the petitioner is only permitted to seek assistance from the said consultant only whenever the need arises during the course of the enquiry, and the same shall not be prevented by the respondent;

c) The petitioner has given an unconditional undertaking before this Court that he shall cooperate with the enquiry proceedings on 16.02.2026 by giving his statement to the questions posed by the respondent in the enquiry proceedings without concealing the truth; and

d) The petitioner shall appear before the respondent on 16.02.2026 @ 11.00 a.m. without fail. The respondent shall release the petitioner after completing the enquiry in respect of the petitioner by 6.00 p.m., on the same



day and the respondent shall not summon the petitioner any more without the permission of this Court.

e).The petitioner has given an unconditional undertaking before this Court that with prior notice given to the petitioner by providing adequate time, the petitioner is willing to show the two imported cars at the Zonal Unit of the respondent at Chennai for their inspection and to take it back on the same day once the inspection is completed.

f).However, it is made clear that only by following the due procedure established under law, the respondent is granted permission to take legal action against the imported cars.

10.With the aforesaid directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

06-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

The Senior Intelligence Officer
Directorate Of Revenue Intelligence,
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ABDUL QUDDHOSE, J.

GSA

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