



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 6363 of 2023
and W.M.P.No.6398 of 2023**

M/s.Asvini Fisheries Private Limited
Represented by its Director Mr. C. Selvam No. 3
First Canal Cross Road Gandhi Nagar Adyar
chennai 600 020

..Petitioner(s)

Vs

1. Principal Director of Income Tax (Inv,)
Chennai 34
2. Zonal Accounts officer
Zonal Accounts office, CBDT Chennai
3. Deputy Director of Income Tax (inv)
Unit 2(4) chennai
4. Principal commissioner of Income tax
Central 1 Chennai 34
5. Interim Board for Settlement VII
Sathguru Complex 640, Anna salai
Chennai 600 035
6. The Deputy commissioner of Income Tax
(Benami Prohibition) Room No. 2 Ground
Floor A Wing Income Tax Investigation Wing
Building, 46, M.G. Road Nungambakkam
chennai 600 034

..Respondent(s)



PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus, Direct the 4th Respondent to adjust the seized cash in the PD Account No. 32050607188 against the dues of the petitioner.

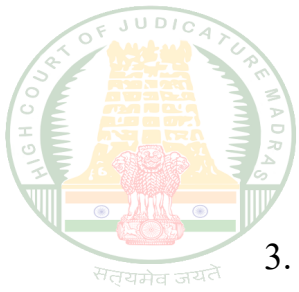
For Petitioner(s): Mr.R.Sivaraman

For Respondent(s): Mr.A.N.R.Jayaprathap, Jr. PC for R1 to R5
Ms.M.Sheela, SPC
Mr.H.Siddarth, Jr PC for R6

ORDER

Pursuant to a search at the premises of the petitioner in November 2019, cash was seized. Asserting that said cash belongs to the petitioner, a representation was submitted to the Principal Commissioner of Income Tax to adjust the cash to the credit of the petitioner. A mandamus is requested for in this regard.

2. Learned standing counsel for the Income Tax Department submits that there were several material developments after the filing of the writ petition. Therefore, it is submitted that a fresh representation be submitted by the petitioner for consideration by the Principal Commissioner of Income Tax.



3. Whether the seized cash should be considered as belonging to the petitioner herein is a factual determination, which cannot be made in these proceedings. Therefore, the nature of mandamus requested for cannot be granted. However, the petitioner may submit a fresh representation in this regard for consideration by the PCIT.

4. Accordingly, this writ petition is disposed of on the following terms:

(i) The petitioner is permitted to issue a fresh representation to the Principal Commissioner of Income Tax requesting that the seized cash be credited to the petitioner's account. Such representation may be submitted within fifteen days from the date of receipt of a copy of this order.

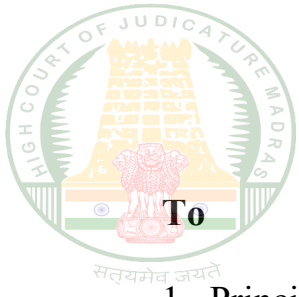
(ii) Within three months from the date of receipt thereof, the fourth respondent is directed to consider such representation and issue orders thereon after providing a reasonable opportunity to the petitioner.

(iii) There shall be no order as to costs.

(iv) Consequently, the connected writ miscellaneous petition is closed.

09-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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WP No. 6363 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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