



WEB COPY



WP (Crl.) No.1099 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2026

CORAM

THE HON'BLE MR.SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

WP (Crl.) No.1099 of 2026

M/s. V.P.C.and Co.,
Rep. by its Partner R.Ramesh, S.F.No.,
Puthur Itteri Road, Nethimedu, Salem 636 002. Petitioner

Vs

1. The Appellate Tribunal under SAFEMA
A-Wing, 4th Floor, Lok Nayak Bhawan, Khan Market,
New Delhi - 110 003.

2.The Adjudication Authority under the Prohibition of
Benami
Property Transaction Act, 1988, Room No. 26,
4th Floor, Jeevan Deep Building, Parliament Street,
New Delhi - 110 001.

3.The Initiation Officer, ACIT (BPC)Chennai
Room No. 104, Income Tax Investigation First Floor,
Nugambakkam, Chennai - 600 034.

4.The Assistant Commissioner of Income Tax (Benami
Prohibition)
Room No. 104, Income Tax Investigation First Floor,
46, Mahatma Gandhi Road, Nugambakkam,
Chennai - 600 034.

5.The Deputy Commissioner of Income Tax
Income Tax Office No.3, Gandhi Road, Salem, Tamil
Nadu - 636 007. Respondents



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PRAYER: Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorarified Mandamus calling for the records and quash the impugned order in MP-PBPT-352/CHN/2024 Review in FBA-PBPT-1222/CHN/2020 dt. 07.01.2026 and in FPA-PBPT-1222/CHN/2020 dated 07.02.2024 on the file of the Respondent No.1 and consequently condone the delay and direct respondent No.1 to take on record the Appeal preferred by the petitioner. (Prayer amended as per the order of this court dated 22.07.2026 in WP.Crl.No.1099 of 2026 in WP.MP.Crl.No.630 of 2026)

For Petitioner	Mr.S.Varun for Mr.Manuraj
For Respondents	Ms.M.Sheela Senior Standing Counsel and Mr.H.Siddarth Junior Standing Counsel for respondents 3 to 5

ORDER

(Order of the Court was made by G.Arul Murugan, J.)

The present writ petition has been filed challenging the orders of the Appellate Tribunal under SAFEMA dated 07.01.2026 and 07.02.2024.

2. Learned counsel seeks permission of this Court to withdraw the writ petition with liberty to file appropriate appeal under Section 49 of the Smugglers and Foreign Exchange Manipulators [Forfeiture of Property Act, 1976.

3. In view of the same, the writ petition is dismissed as withdrawn with the aforesaid liberty. There will be no order as to costs.



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4. The time spent before this Court in this writ petition shall be excluded while calculating the period of limitation.

(SUSHRUT ARVIND DHARMADHIKARI, CJ.) (G.ARUL MURUGAN, J.)
13.08.2026

Neutral Citation : Yes/No
tar

To

1. The Appellate Tribunal under SAFEMA
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New Delhi - 110 003.
- 2.The Adjudication Authority under the Prohibition of Benami
Property Transaction Act, 1988, Room No. 26,
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- 3.The Initiation Officer, ACIT (BPC)Chennai
Room No. 104, Income Tax Investigation First Floor,
Nugambakkam, Chennai - 600 034.
- 4.The Asst Commissioner of Income Tax (Benami Prohibition)
Room No. 104, Income Tax Investigation First Floor, 46, Mahatma
Gandhi Road, Nugambakkam, Chennai - 600 034.
- 5.The Deputy Commissioner of Income Tax
Income Tax Office No.3, Gandhi Road, Salem,
Tamil Nadu - 636 007.



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