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W.P.Crl.No.1613 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.08.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,  
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

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Parameshwaran  
Prop M/s.Advaith Consultancy,  
Rep by GPA Holder P.Shiva Kumar,  
No.39, Kalipalayam,  
Dharapuram Taluk,  
Tiruppur District.

.. Petitioner

Vs.

Directorate of Enforcement  
Rep by its Deputy Director,  
Chennai Zone I,  
Chennai.

.. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India seeking a writ of Mandamus directing the Respondent herein to consider Petitioner's representation dated 13.03.2026 and accept cash deposit instead of the attachment of property at Survey No.397/9A measuring 50.5 Cents situated in Elamathur "A" Village and Survey No.506/8 measuring 50.5 Cents situated in Pudur Village, Modakurichi Taluk, Avalpoondurai Sub Registration District within the Registration District of Erode.



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For Petitioner : Mr.S.R.Rajagopal  
Senior Counsel  
For Mr.G.Surya Narayanan

For Respondent : Mr.P.Sidharthan  
Special Public Prosecutor

ORDER

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

The writ petition has been filed seeking a direction to respondent to consider the representation dated 13.03.2026 and accept cash deposit in respect of attachment of subject property.

2. Learned Senior Counsel appearing for petitioner submitted that the subject properties were attached by the Enforcement Directorate and the attachment was confirmed by the adjudicating authority and also the Appellate Tribunal, which was unsuccessfully challenged before this Court. He further submits that petitioner has now come forward to substitute attachment by providing cash deposit as contemplated under Rule 5(5) of the Prevention of Money-laundering (Taking Possession of Attached or Frozen



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Properties Confirmed by the Adjudicating Authority) Rules, 2013 and has also made a representation to the authorities on 13.03.2026 and that petitioner will be satisfied if the said representation is considered on its own merits.

3. Learned Special Public Prosecutor submitted that the attachment order passed has already reached finality. However, since the representation is submitted seeking to substitute the attached property with a cash deposit, the same will be considered on merits and in accordance with Rules.

4. The attachment, which was confirmed by the Appellate Tribunal, was challenged before this Court in C.M.P.No.25851 of 2025 and the same was dismissed on 03.12.2025 and the subsequent writ petition W.P.Crl.No.429 of 2026 was also dismissed by this Court on 12.03.2026. Therefore, petitioner has now come forward to substitute the attached property by providing a cash deposit.



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5. Rule 5(5) of the Rules provides that where the immovable property is confirmed by the adjudicating authority, the authorised officer may accept a fixed deposit or equivalent value corresponding to the share of the person involved, instead of immediate physical eviction or disruption of the co-owner's or other joint owner's share.

6. In view of the fact that now the representation has been submitted and respondent is ready to consider the same on merits, we dispose of the writ petition with direction to respondent to consider the representation of petitioner and pass orders on its own merits and in accordance with Rules, within a period of four weeks from the date of receipt of a copy of this order. There shall be no order as to costs.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)  
14.08.2026

Index : Yes/No  
Neutral Citation : Yes/No

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To

Directorate of Enforcement  
Rep by its Deputy Director,  
Chennai Zone I,  
Chennai.



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THE HON'BLE CHIEF JUSTICE  
AND  
G.ARUL MURUGAN,J.

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