

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.08.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

WP.No.7905/2015

D.Ramya

Petitioner

Vs

- 1.The Commissioner of Income Tax, Chennai X
Chennai-34
- 2.The Director of Income Tax (Investigation), Chennai-34
- 3.The Additional Commissioner of Income Tax
Non Corporate Range-14, Chennai-34
- 4.The Deputy Commissioner of Income Tax,
Central Circle IV(1)
Chennai-34
- 5.The Assistant Commissioner of Income Tax,
Central Circle 1(1)
Chennai-34
- 6.The Income Tax Officer,
Non Corporate Ward 14(5)
Chennai-34

Respondents

Prayer:- This Writ Petition is filed under Article 226 of the Constitution of India, for the relief as stated therein.

For Petitioner : Mr.S.Sridhar

For Respondent : Mr.T.Pramodkumar Chopda, Sr.SC
for Income Tax.

ORDER

This Writ Petition is filed to issue a Writ of Mandamus to direct the respondents to consider the representation of the petitioner, dated 18.11.2013 and to release the jewellery, belonging to the Petitioner, (having PAN:ADOPR4520R) which was seized by the 2nd respondent on 21.04.2005.

2. The case of the Petitioner is that a search was conducted on 16.3.2005 in the premises of one T.Manawalan at Gopalakrishna Road, T.Nagar, Chennai-18 and the said premises was

occupied by his wife Sudha Manawalan, who is the aunt of the Petitioner. In the said search, a locker key relating to Locker No.819D of Bank of India, Mount Road, Chennai was found and the said locker belonged to the Petitioner. The Petitioner was in USA at the relevant time and therefore, the locker was opened on 21.04.2005 and the petition mentioned jewels were seized by the 2nd respondent. Before leaving India, the Petitioner was assessed to tax in PAN:ADOPR4520R and no proceedings were initiated by the respondents against the Petitioner. Hence, the Petitioner made a representation dated 18.11.2013 before the 1st respondent for release of the petition mentioned jewels, which was not considered till date. Having found no other remedy, this Writ Petition has been filed.

3. This court heard the learned counsel on either side and also perused the materials available on record.

4. Though the prayer in this Writ Petition is for a larger relief, the learned counsel for the petitioner has confined his argument to the limited extent of directing the Competent Authority to consider and dispose of the representation of the Petitioner dated 18.11.2013, expeditiously.

5. After getting due instructions, the learned Senior Standing Counsel for the respondents has submitted that the Competent Authority to consider and dispose of the representation of the petitioner, is the Deputy Commissioner of Income Tax, Circle-1, Trichy.

6. Hence, considering the limited prayer now sought for by the learned counsel for the petitioner, without going into the merits of the case, the Petitioner is directed to produce a copy of the representation dated 18.11.2013 along with a copy of this order to the Deputy Commissioner of Income Tax, Circle-1, Trichy and on such production, the Deputy Commissioner of Income Tax, Circle-1, Trichy is directed to consider and dispose of the representation of the petitioner, dated 18.11.2013, with regard to return of the jewellery in question to the petitioner, on merits and in accordance with law, after giving an opportunity of personal hearing to the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

7. With the above directions, this Writ Petition is disposed of. No costs.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

To:

1. The Commissioner of Income Tax, Chennai X, Chennai-34
2. The Director of Income Tax (Investigation), Chennai-34
3. The Additional Commissioner of Income Tax, Non Corporate Range-14,
Chennai-34
4. The Deputy Commissioner of Income Tax, Central Circle IV(1),
Chennai-34
5. The Assistant Commissioner of Income Tax, Central Circle 1(1),
Chennai-34
6. The Income Tax Officer, Non Corporate Ward 14(5), Chennai-34
7. The Deputy Commissioner of Income Tax,
Circle I, Trichy.

+1 cc to Mrs.Srithar, Advocate, sr.41845

+1 cc to Mr.T.Pramodkumar Chopta, Advocate, sr.41386.

vsn(co)
kra(24/08)

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