IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2016

CORAM:

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

W.P.No.14793 of 2016
and
W.M.P.Nos.12934 & 12935 of 2016

S.A.Kamleshkumar Amarchand (HUF) ... Petitioner

Vs.

1. The Deputy Commissioner of Income Tax,
   Central Circle I (2),
   No.46, (Old No.108) New Building,
   Mahatma Gandhi Road,
   Nungambakkam,
   Chennai - 600 034.

2. The Assistant Commissioner of Income Tax,
   Central Circle IV (2),
   No.46, (Old No.108) New Building,
   Mahatma Gandhi Road,
   Nungambakkam,
   Chennai - 600 034.

3. The Commissioner of Income Tax (Appeals)-18,
   121, Nungambakkam High Road,
   Chennai - 600 034. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of writ of mandamus directing the respondents to release 20,643.97 gms of gold and jewellery seized vide Panchanama dated 21.11.2012 forthwith.

For Petitioner : Dr.Anitha Sumanth

For Respondent : Mr.P.Rajkumar Jhabak
for Mr.T.Pramod Kumar Chopda,
Senior Standing Counsel

O R D E R

The above Writ Petition has been filed by the petitioner to issue a writ of mandamus directing the respondents to release 20,643.97 gms of gold and jewellery seized vide Panchanama dated 21.11.2012.

2.Dr.Anitha Sumanth, learned counsel appearing for the petitioner submitted that the appeal filed by the petitioner is pending before the 3rd respondent and the 3rd respondent may be directed to dispose of the appeal within a time frame and also submitted that since the gold and jewellery are laying with the respondents, the petitioner is put to irreparable monetary loss and hardship. Further, the learned counsel submitted that the prayer made by the petitioner for the release of the gold and jewellery may be considered by the 2nd respondent within a time frame, taking into consideration the ratio laid down in the judgment reported in (2012) 252 CTR Reports [Puspa Ranjan Sahoo Vs. Assistant Director of Income Tax (Inv.)].

3.Mr.P.Rajkumar Jhabak, learned counsel appearing for the respondents submitted that the 3rd respondent may be directed to dispose of the appeal within three months and the 2nd respondent may be directed to consider the petitioner's request for the release of the gold and jewellery within four weeks time, in accordance with law.

4.Having regard to the submissions made by the learned counsel on either side, without expressing any opinion with regard to the merits of the case, I direct the 3rd respondent to dispose of the appeal filed by the petitioner, on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order. I also direct the 2nd respondent to consider the petitioner's prayer for the release of the gold and jewellery taking into consideration the ratio laid down in the judgment reported in (2012) 252 CTR Reports [Puspa Ranjan Sahoo Vs. Assistant Director of Income Tax (Inv.)] and pass orders within a period of four weeks from the date of receipt of a copy of this order.

5.With these observations, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

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   Chennai - 600 034.

+1cc to Mr.Dr.Anitha Sumanth, Advocate, S.R.No.24998
+1cc to Mr.T.Pramod Kumar Chopda, Advocate, S.R.No.25209

W.P.No.14793 of 2016
and
W.M.P.Nos.12934 & 12935 of 2016

RSK(CO)
CA(05/05/2016)