

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.10990 of 2017

S.A.KamaleshKumar Amarchand (HUF)
S/o Shri Amarchand
No.55, N.MN Street,
Teynampet,
Chennai - 18.

... Petitioner

Vs.

1. The Commissioner of Income Tax,
Central 1
No.46, (Old No.108), New Building,
Mahtma Gandhi Road,
Nungambakkam,
Chennai-34.
2. The Deputy Commissioner of Income-Tax
Central Circle I(2)
No.46, (Old No.108), New Building,
Mahtma Gandhi Road,
Nungambakkam,
Chennai-34.
3. The Assistant Commissioner of Income Tax
Central Circle IV(2)
No.46, (Old No.108), New Building,
Mahtma Gandhi Road,
Nungambakkam,
Chennai-34.

... Respondents

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the respondents to consider the representation of the petitioner dated 27.02.2017 and to release the gold and jewellery that were seized from the premises of the petitioner on 21.11.2012 forthwith.

For Petitioner : Mr.Kumarpal R.Chopra
For Respondent : Mr.S.Rajasekar,
Standing Counsel

O R D E R

Mr.S.Rajasekar, learned standing counsel takes notice for the respondents.

2. The petitioner seeks for a direction, directing the respondents to consider the representation of the petitioner dated 27.02.2017, wherein and whereby, he sought for release of gold and jewellery that were seized from the premises of the petitioner on 21.11.2012.

3. Learned counsel for the petitioner submitted that in pursuant to the order passed by the Appellate Authority, though the petitioner has paid the entire tax liability, the jewellery which are sought to be returned, have not been returned so far. Learned counsel for the petitioner further submitted that even in respect of the interest portion, the petitioner is willing to pay the same.

4. This Court, at this stage, is not expressing any view on the claim made by the petitioner, as it is for the respondents, more particularly, the 3rd respondent, to consider and decide. Therefore, this Writ petition is disposed of, only with a direction to the 3rd respondent to consider the representation of the petitioner dated 27.02.2017 and pass orders on the same on merits and in accordance with law, also by giving due opportunity of hearing to the petitioner. Such exercise shall be done by the 3rd respondent within a period of two weeks from the date of receipt of a copy of this order. No costs.

Sd/-

सत्यमेव जयते
Assistant Registrar

//True Copy//

WEB COPY
Sub Assistant Registrar

vsi/mm

To

1. The Commissioner of Income Tax,
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Mahtma Gandhi Road,
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Chennai-34.

+1cc to Mr.Kumar Pal R.Chopra, Advocate, S.R.No.36459
+1cc to Mr.Pramod Kumar Chopda, Advocate, S.R.No.26274

W.P.Nos.10990 of 2017

NR II (CO)
RS (02/05/2017)



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