

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.24775 and 24776 of 2018

M.Muthusamy ... Petitioner in W.P.No.24775/2018

M.Thangammal ... Petitioner in W.P.No.24776/2018

vs.

1. Assistant Director of Income tax,
No.108, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

2. Commissioner of Income Tax Appeals,
2, V.P.Rathinasamy Road,
Bibikulam, Madurai - 625 002.

3. Tamil Nadu Mercantile Bank,
Rep. By its Manager,
KMP Towers, 41, Theppakulam Street,
Erode - 638 001.

.... Respondent in both the W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the respondents 1 and 2 to refund the seized amount of the petitioners which was deposited with the 3rd respondent bearing numbers 8304, 8305, 8308, 8309 and 8302, 8303 respectively together with interest @ 18% p.a.

For Petitioners : Mr.S.Mukunth

For Respondents : Mr.ANR.Jayaprathap,
Standing Counsel for I.T.
for R1 & R2
Mr.P.Tamilvel for R3.

COMMON ORDER

The petitioners seek for a Mandamus to direct the respondents 1 and 2 to refund the seized amount of the petitioners which were deposited with the 3rd respondent bearing numbers 8302, 8303, 8304, 8305, 8308 and 8309 together with interest @ 18% p.a.

2. Heard both sides.

3. It is seen that the 1st respondent had seized of the deposits lying with the 3rd respondent on 19.05.2006 on the reason that the depositors who deposited the money could not be identified nor their source of income could be traced. It is further seen that the deposits made by the petitioners were also seized and their loan accounts were also pre-closed on 19.05.2006. At this stage, the 1st respondent wanted the 3rd respondent to inform the deposit holders to reveal their identity to the first respondent and make a claim for refund. Therefore, the petitioners have approached this Court, after sending the appeal to the 2nd respondent on 11.05.2018.

4. It is submitted by the learned counsel for both parties that as the identity of the petitioners could be done in an effective manner, the petitioners may be permitted to give a representation to the concerned Assessing Officer so as to enable him to satisfy with the identity of the petitioners and thereafter to pass an order to refund the amount which were seized from the deposit accounts held by the petitioners in the 3rd respondent Bank.

5. Accordingly, these Writ Petitions are disposed of by granting liberty to the petitioners to file such application for refund before the 1st respondent within a period of two weeks from the date of receipt of a copy of this order. On receipt of such application/representation, the 1st respondent shall consider the claim of the petitioners and on being satisfied with their identity, he shall pass orders on the refund claim in accordance with law. No costs.

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Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vsi

To

1. Assistant Director of Income tax,
No.108, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

2. Commissioner of Income Tax Appeals,
2, V.P.Rathinasamy Road,
Bibikulam,
Madurai - 625 002.

3. The Manager,
Tamil Nadu Mercantile Bank,
KMP Towers, 41, Theppakulam Street,
Erode - 638 001.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.79770

+2cc to Mr.Sarvabhauman Associates, Advocate, S.R.No.79924 & 79925

+2cc to Mr.P.Tamilavel, Advocate, S.R.No.79744 & 79745

W.P.Nos.24775 and 24776 of 2018

RGN(CO)
GSP(11/12/2018)



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