

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.03.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P. No. 8025 of 2018
and
W.M.P. No. 9997 of 2018

Ashok Kumar Nahar,
Proprietor of M/s. Jai Mahavir Textiles,
No.184/158, Angappa Naicken Street,
Manndy, Chennai -600001. ... Petitioner

Vs.

The Assistant Director,
Directorate of Enforcement,
Chennai Zonal Office, 2nd & 3rd Floor,
Murugesu Naicker Complex,
No.84 Greaves Road,
Chennai - 600006. ... Respondent

Prayer :: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare that the act of the respondent in continuing the seizure and attachment of the petitioner's bank account bearing No.1153135000004460 maintained with M/s. Karur Vysya Bank, Parrys Main Branch as illegal and without authority of law.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Ms.G.Hema
Special Public Prosecutor

O R D E R

This writ petition is filed seeking for declaration to declare that the act of the respondent in continuing the seizure and attachment of the petitioner's bank account bearing no.1153135000004460 maintained with M/s.Karur Vysya Bank, Parrys Main Branch as illegal and without authority of law.

2.Heard both sides.

3.It is contended by the learned counsel for the petitioner that in pursuant to a search conducted by the respondent Bank on 19.09.2017, the subject matter bank account maintained by the petitioner was frozen.

4.The grievances of the petitioner is that when such freezing of account can be in force only for 60 days as contemplated under Section 132 (8A) of the Income Tax Act, 1961, continuance of the freezing of such account even till this date is illegal. Therefore, the present writ petition is filed with the relief as stated supra.

5.The learned counsel appearing for the respondent informed this Court that the petitioner's account was not frozen and on the other hand, only a communication dated 05.09.2017 was issued to the Manager of the Karur Vysya Bank, Armenian Street, Chennai - 600 001, requesting him not to allow any Debit transaction without the knowledge of the respondent-department. Therefore, she contended that the petitioner is not correct in saying that his account is frozen. She further contended that the petitioner is not co-operating with the investigation by attending the enquiry after receipt of the summon.

6.The learned counsel for the petitioner submitted that in view of the above statement made by the learned counsel for the respondent, the writ petition may be closed by recording such submission. He also submitted that the petitioner would certainly co-operate with the investigation.

7.Considering the above stated facts and circumstances and the submissions made by the learned counsel appearing on either side, this writ petition is closed by recording the statement made by both parties. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

The Chairman
Authorisation Committee
Under the Transplantation of Human Organs Act, 1994
Directorate of Medical Education
Kilpauk, Chennai - 600 010.

+1 cc to Mr.Hari Radhakrishnan, Advocate Sr.No.21835

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CSL/04.04.2019



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