IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.14271 of 2014

E.V.P. Estates and Properties
Development Limited,
Rep., by its Chairman & Managing Director,
E.V.Perumalsamy Reddy,
23, Sir Thiyagaraya Road,
Pondy Bazaar, T.Nagar,
Chennai-600 017. .. Petitioner

-vs-

The Commissioner of Income Tax-I (Admin),
No.46, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034. .. Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondent to return the entire original documents seized from the petitioner at the time of search conducted on 10.01.2008 now under the custody of the respondent except those documents of immovable property under attachment.

For Petitioner : No appearance

For Respondent : Mr.A.P.Srinivas,
Senior Standing Counsel

******

ORDER

The relief sought for in the present writ petition is to direct the respondent to return the entire original documents seized from the petitioner at the time of search conducted on 10.01.2008, now under the custody of the respondent, except those documents of immovable property under attachment.

2.The learned Senior Standing Counsel appearing on behalf of the respondent-Income Tax Department relying on the counter affidavit filed, raised a preliminary objection stating that there is no designation called “Commissioner of Income Tax-I

(Admin.)"as described by the petitioner in the above petition. Further, at no point of time, any representation was made by the petitioner for release of the seized documents before the appropriate officer viz., The Commissioner of Income Tax, Central Circle-I, Chennai. In the absence of any representation by the petitioner for release of seized documents, the writ petition cannot be entertained.

3.This Court is of the opinion that for issuing a direction to the respondent, it is mandatory for the petitioner to approach the respondent with appropriate application. When the respondent filed a counter affidavit stating that the petitioner has not even approached the respondent for such release as such sought for in the present writ petition, then this Court cannot consider the relief. Thus, the writ petition is not entertainable.

4.Accordingly, the writ petition stands dismissed. No costs.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

abr

To

The Commissioner of Income Tax-I (Admin),
No.46, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.26679

W.P.No.14271 of 2014

VBM(CO)
CB(19/07/2021)