



IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

Friday, the Thirteenth day of May Two Thousand Twenty Two

PRESENT

THE HON'BLE MR.JUSTICE G.R.SWAMINATHAN

W.M.P.Nos.11909, 11910, 11912 to 11927 of 2022

in

W.P.Nos.12443, 12450, 12451, 12458, 12449, 12452, 12445, 12453,

12454, 12459, 12447, 12448, 12446, 12460, 12461, 12455,

12456 and 12457 of 2022

M.SIVASAMY

[PETITIONER IN ALL THE PETITIONS]

Vs

THE DEPUTY COMMISSIONER OF [RESPONDENT IN ALL THE PETITIONS]
INCOME TAX(BENAMI PROHIBITION),
INITIATING OFFICER
ROOM NO:104, I FLOOR,
INCOME TAX INVESTIGATION WING BUILDING,
46, MG ROAD, NUNGAMBAKKAM,
CHENNAI 600 034.

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased

1 WMP No.11909 of 2022 IN WP.12443/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Bharathi / 441 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

2 WMP No.11910 of 2022 in WP.12445/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Karthikeyan / 447 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition



3 WMP No.11912 of 2022 in WP.12446/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Gomathi / 446 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

4 WMP No.11913 of 2022 in WP.12447/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Palanivelan / 448 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

5 WMP No.11914 of 2022 in WP.12448/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Gopalakrishnan / 442 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

6 WMP No.11915 of 2022 in WP.12449/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Shanmugavel / 449 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

7 WMP No.11916 of 2022 in WP.12450/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Navaladi / 453 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No.IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

8 WMP No.11917 of 2022 in WP.12451/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / GV Arun/ 454 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition



9 WMP No.11918 of 2022 in WP.12452/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Santhi / 455 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

10 WMP No.11919 of 2022 in WP.12453/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Kanagarajan / 456 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

11 WMP No.11920 of 2022 in WP.12455/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Viswanathan / 443 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

12 WMP No.11921 of 2022b in WP.12454/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Balamurali Krishnan / 450 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

13 WMP No.11922 of 2022 in WP.12456/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Sugumar / 457 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

14 WMP No.11923 of 2022 in WP.12457/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Moorthy / 451 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition



15 WMP No.11924 of 2022 in WP.12458/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Navaneethan / 444 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

16 WMP No.11925 of 2022 in WP.12459/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Sekar/ 458 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441-458 dated 12.4.2022 pending consideration of the instant writ petition

17 WMP No.11926 of 2022 in WP.12460/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / Selvarani / 452 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441- 458 dated 12.4.2022 pending consideration of the instant writ petition

18 WMP No.11927 of 2022 in WP.12461/2022

To issue an order of injunction restraining the respondent from proceeding with notice F.No.IO / PBPT / E.S.Mani / 445 dated 12.03.2022 under S.24(1) of the Prohibition of Benami property Transactions Act, 1988 read with notice F.No:IO / PBPT / Shobika Impex / 441 - 458 dated 12.4.2022 pending consideration of the instant writ petition

Order : These petitions coming on this day for hearing upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.NAVEENA D., Advocate for the petitioner in all the petitions and of M/S.M.SHEELA, SPECIAL PUBLIC PROSECUTOR(INCOME TAX) for the Respondent in all the petitions, the court made the following order:-

Heard the learned senior counsel appearing for the writ petitioner and Ms.Sheela, learned Special Public Prosecutor appearing for the respondent.

2. These writ petitions have been filed for prohibiting the respondent from invoking the provisions of the Prohibition of Benami Property Transactions Act, 1988. I am prima facie of the view that the contentions advanced by the learned senior counsel appearing for the petitioner deserve a full hearing. The learned Special Public Prosecutor appearing for the respondent has also raised objections regarding the very maintainability of these writ petitions. Since the Court is only on vacation sitting, I am not in a position to take up the writ petitions for final hearing. I must also note that the respondent ought to be given an opportunity



to file their counter-affidavit. If, in the meanwhile, the inquiry is allowed to be concluded, the writ petitions will become infructuous. In order to balance the rights of both, I direct the noticee to take part in the proposed enquiry. However, final orders shall not be passed by the authority. I also direct the writ petitioner not to create any encumbrance based on the subject shares. In other words, the writ petitioner will not avail any bank loan or create a third party interest on the strength of the assets which are the subject matter of the inquiry.

3. The Writ Miscellaneous Petitions are disposed of.

Post the writ petitions on 08.06.2022 before the portfolio Judge.

-sd/-
13/05/2022

/ TRUE COPY /

Sub Assistant Registrar (Statistics / C.S.)
High Court, Madras - 600 104.

TO

THE DEPUTY COMMISSIONER OF
INCOME TAX (BENAMI PROHIBITION),
INITIATING OFFICER ROOM NO:104,
I FLOOR, INCOME TAX INVESTIGATION WING BUILDING,
46, MG ROAD, NUNGAMBAKKAM,
CHENNAI 600 034.

C.C. to M/S.S.DURAIRAJ Advocate SR.NO.3983/2022

Order
in
W.M.P.Nos.11909, 11910, 11912 to 11927 of 2022

in

W.P.Nos.12443, 12450, 12451, 12458, 12449, 12452, 12445,
12453, 12454, 12459, 12447, 12448, 12446, 12460,
12461, 12455, 12456 and 12457 of 2022

Date :13/05/2022

From 26.2.2001 the Registry is issuing certified
copies of the Interim Orders in this format
GS(18/05/2022)