IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2023

CORAM : JUSTICE **N.SESHASAYEE**

W.P.No.3357 of 2022
and WMP.Nos.3471 & 3473 of 2022

Shri.Doulat Jain ..... Petitioner

Vs

1.Union of India
Represented by Secretary to Government
Department of Revenue
Ministry of Finance
Government of India
New Delhi.

2.The Joint Director
Directorate of Enforcement
Chennai Zonal Office-1
3rd Floor, Murugesa Naicker Office Complex
Greams Road Lane
Chennai - 600 006. ..... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for records leading to the search proceedings Panchnamas dated 24.11.2021 and 25.11.2021, seizure of documents and Prohibitory Orders dated 24.11.2021, in pursuance of Warrant of Authorisation

No.58/2021 and 61/2021 both dated 24.11.2021 on the file of the second respondent under Section 132(3) of the Income Tax Act, copies of authorisation which have not been provided, quash the same as being illegal, arbitrary and without any authority of law and consequentially directing the second respondent to abstain from proceeding further in pursuance of the above warrant of authorization, search and seizure.

For Petitioner : Mr.Satish Parasaran, Senior Counsel for Mr.N.Balaji

For Respondents : Mr.N.Ramesh for R2

ORDER

The petitioner has come forward with a single line grievance that the documents seized by an authorised officer under Section 37A was later set aside by the competent authority, as he found that there is no *prima facie* violation of Section 4 of Foreign Exchange Management Act, 1999 (FEMA). This is now under challenge by the Enforcement Directorate before PMLA Tribunal.

2. The petitioner contends that inasmuch as the Tribunal has not stayed the order of the competent authority, the documents seized from him may be returned to him.

3. Heard Mr.N.Ramesh, the learned counsel appearing for the second respondent.

4. This Court may not like to interfere at this point of time, since the matter is subjudice before the Tribunal. This Court understands that the appellate Tribunal has posted the matter on 07.11.2023. Therefore, it is only appropriate that the Tribunal is allowed to dispose of the appeal. The learned counsel for the petitioner submitted that the appellate Tribunal may be directed to expedite the matter, but this Court does not intend to give a specific direction stipulating a time frame. The petitioner however is free to approach the appellate Tribunal seeking return of the documents, if he is so desirous.

5. The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed. No costs.

25.09.2023

Index : Yes / No
Speaking order / Non-speaking order
ds

N.SESHASAYEE.J.,

ds

To:

1.The Secretary to Government
Union of India
Department of Revenue
Ministry of Finance
Government of India
New Delhi.

2.The Joint Director
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25.09.20231