



WP No.23215 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **01.12.2023**

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

WP No.23215 of 2023

A.Selvaraj

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Petitioner

vs.

1.The Principal Commissioner
of Income Tax, Central-II,
Chennai – 600 034.

2.The Deputy Commissioner
of Income Tax, Central Circle-I,
Coimbatore.

...

Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondents to release the following documents to the petitioner within stipulated time, 1) partition deed doc.No.3489/1989, 2) Sale agreement Doc.No.2285/2005, 3) Sale agreement Doc.No.6642/2005, 4) Sale agreement Doc.No.6649/2007, 5) Sale deed Doc.No.8305/2007 and Receipt dated 30.04.2009 6) Sale deed Doc.No.10432/2008, 7) Sale deed Doc.No.3748/2013, 8) Gift deed Doc.No.3747/2013 9) Gift deed Doc.No.8472/2013, Registered before the SRO, Singanallure, Coimbatore District, 10) Sale deed Doc.No.32/1989, 11) Sale deed Doc.No.3311/1990, 12) Sale deed Doc.No.3316/1990, 13) Sale deed



WP No.23215 of 2023

Doc.No.2250/1992, 14) Sale deed Doc.No.2988/1992, 15) Sale deed Doc.No.2989/1992, 16) the General Power of Attorney Doc.No.1646/BK4/2006 & Sale agreement dated 12.12.2006. 17) General Power of Attorney Doc.No.1647/BK4/2006 & Sale agreement Doc.No.2862/2009 Registered before SRO, Sulur, Coimbatore District, 18) Sale Agreement Doc.No.2862/2009 Registered before the SRO, Sulur, Coimbatore District, 19) General Power of Attorney Doc.No.924/BK4/2009 & Receipt dated 20.03.2009, Registered before the SRO, Karur 20) Cancellation deed of MODT by REPCO Bank, Doc.No.1990/1996, 21) General Power of Attorney Doc.No.276/BK4/2005 & Receipt dated 23.06.2005, 22) Sale agreement Doc.No.1718/2005, 23) Cancellation of General Power of Attorney Doc.No.272/BK4/2005, 24) Cancellation of Sale Agreement Doc.No.1707/2005, 25) General Power of Attorney Doc.No.87/BK4/2007 & Receipt dated 19.01.2007, 26) General Power of Attorney Doc.No.94/BK4/2007 & Receipt dated 22.01.2007, 27) General Power of Attorney Doc.No.95/BK4/2007 & Receipt dated 22.01.2007, 28) General Power of Attorney Doc.No.109/BK4/2007 Receipt dated 24.01.2007, 29) General Power of Attorney Doc.No.110/BK4/2007 & Receipt dated 24.01.2007, 30) Sale agreement Doc.No.2464/2007, 31) Sale agreement Doc.No.2465/2007, Registered before the SRO, Peelamedu, Coimbatore District seized from the petitioner's house during the raid conducted by respondents on 26.02.2015.



WP No.23215 of 2023

For Petitioner : Mr.N.Sankarasabari
For Respondent : Mr.A.N.R.Jayaprathap,
Standing Counsel

ORDER

This writ petition has been filed for issuance of writ of mandamus directing the respondents to release the original documents taken away from the house of the petitioner during the raid conducted by respondents on 10.12.2015.

2. The case of the petitioner is that he has filed three writ petitions in W.P.Nos.28035 to 28037 of 2017 before this Court for a direction to the respondents to return three documents such as Sale Deed Doc.No.1850/2011, General Power of Attorney Doc.No.782 of 2008 and 783 of 2008 registered at the Office of the Sub Registrar, Singanallur, Coimbatore. As per the order of this Court, the petitioner complied with the directions issued by this Court and the respondents released the above said three documents and within a period of 15 days from the date of release of the above three documents, the petitioner had paid the remaining balance 50% amount of tax, as demanded in the three notices of demand. Thereafter, the petitioner had requested the respondents to



WP No.23215 of 2023

release the remaining documents seized by them during the raid conducted on 10.12.2015. However, the respondents have not complied with the petitioner's request and hence, the petitioner sent a representation dated 24.06.2022 to the respondents requesting them to return the remaining documents, but the respondents failed to consider the same.

3. The learned counsel appearing for the petitioner would submit that the petitioner has given a representation dated 24.06.2022 to the respondents requesting them to return the remaining documents. Since no order has been passed on the said representation, the petitioner has filed the present writ petition.

4. On the other hand, the learned Standing Counsel appearing for the respondents would submit that the representation made by the petitioner was as early as on 24.06.2022. Therefore, he submitted that, in the event if the petitioner submits one more fresh representation to the 2nd respondent, the same would be considered by the respondents and appropriate directions would be issued towards the release of remaining documents.



WP No.23215 of 2023

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5. Heard the learned counsel appearing for the petitioner as well as the learned Standing Counsel appearing for the respondents and perused the materials available on record.

6. In view of the submissions made by the learned counsel for the petitioner as well as the learned Standing Counsel appearing for the respondents, this Court directs the petitioner to submit one more representation to the 2nd respondent, within a period of one week from the date of receipt of a copy of this order. On receipt of the said representation, the 2nd respondent is directed to consider the same and pass orders, on merits and in accordance with law, within a period of thirty days from the date of receipt of the said representation.

7. With the above direction, this Writ Petition is disposed of.

No costs.

01.12.2023

Index: Yes/No
Speaking/Non-Speaking Order
Neutral Citation: Yes/No.
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WP No.23215 of 2023

KRISHNAN RAMASAMY, J.

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To

1.The Principal Commissioner
of Income Tax, Central-II,
Chennai – 600 034.

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of Income Tax, Central Circle-I,
Coimbatore.

WP No.23215 of 2023

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