BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 21/11/2023

CORAM:

THE HON'BLE MR JUSTICE G.ILANGOVAN

Crl.OP(MD)Nos.16476 to 16479, 16482, 16485, 16486, 19489, 16490, 16493 to 16496 of 2023
and
Crl.MP(MD)Nos.13122 to 13127 of 2023

(1)Crl.OP(MD)No.16476 of 2023:-

1.C.N.Ilankumaran
2.C.N.Raja Chidambaram : Petitioners

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
Madurai East Veli Branch,
St Mary's Building,
East Veli Street,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Joint Account No.1509101156029 (Savings) standing in both the names of the petitioners maintained with the 2nd respondent and pass such order or further orders.

For Petitioners : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(2)Crl.OP(MD)No.16477 of 2023:-

M/s.Harshitha Hospitals Private Limited,
(CIN:U85100TN2009PTC071421)
Rep. by its Authorised Signatory
C.N.Ilankumaram : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
Door No.159-162, Kamarajar Salai
Near Theppakulam,
Madurai-625 009. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No.1509256015968 standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(3)Crl.OP(MD)No.16478 of 2023:-

1.C.N.Raja Chidambaram
2.Karthika Devi : Petitioners

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
Madurai East Veli Branch,
St.Mary's Building,
East Veli Street,
Maurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Joint Account No.1011101055344 (Savings) standing in both the name of the petitioners maintained with the 2nd respondent and pass such order or further orders.

For Petitioners : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(4)Crl.OP(MD)No.16479 of 2023:-

I.Elamthalir : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
Madurai North Veli Branch,
Simakkal,
Madurai Poondhottam,
Madurai-625 001 : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No.1011101054381 (Savings) standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(5)Crl.OP(MD)No.16482 of 2023:-

M/s.Harshitha Hospitals Private Limited,
(CIN:U85100TN2009PTC071421)
Rep. by its Authorised Signatory
C.N.Ilankumara : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
HO:33, North Veli Street,
Simmakkal,
Madurai Main,
Madurai Poondhotam,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No.1011201013444 standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

<u>(6)Crl.OP(MD)No.16485 of 2023</u>:-

M/s.GS Medical Imagining Private Limited,
(CIN:U33110TN2022PTC152018)
Rep. by its Authorised Signatory
C.N.Ilankumaram : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
St.Marys Campus,
Ground Floor,
East Veli Street,
Madurai South Tk,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No. 125002945094 and Account No.120002868209 standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(7)Crl.OP(MD)No.16486 of 2023:-

M/s.Adanawin Amma Food Products Private Limited,
(CIN:U15100TN2019PTC127118)
Rep. by its Authorised Signatory
R.Karthika Devi : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
St.Marys Campus,
Ground Floor,
East Veli Street,
Madurai South Tk,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No. 1509201002411 standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(8)Crl.OP(MD)No.19489 of 2023:-

Auro Chits Pvt. Ltd.,
Represented by its Director,
Mr.A.Narayanaswamy : Petitioner

Vs.

1.The Competent Authority and
District Revenue Officer,
Madurai District.

2.The Inspector of Police,
Economic Offence Wing,
Thapalthanthi Nagar Extension,
Park Town,
Madurai.

3.The Manager,
Karur Vysya Bank Ltd., (Main Branch)
67-68-, T.P.K. Road,
Near Agrini Apartments,
Palanganatham,
Madurai-625 003. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to call for the records pertaining to the order in C.No. 112(18)/INS/EOW/MDU/2003, dated 02.08.2023 on the file of the respondent No.2 and set aside the same and consequently direct the respondent No.3 to De-freeze the Bank Accounts of the petitioner's company in Account Number:1626115000007378 and 1626135000008547 maintained in the Respondent No.3 within a time stipulated by this court and pass such further or other orders.

For Petitioner : Mr.T.Lajapathi Raj
Senior counsel
for M/s.Lajapathi Roy Associates

For R1 and R2 : Mr.S.Ravi
Additional Public Prosecutor

(9)Crl.OP(MD)No.16490 of 2023:-

Karthika Devi
sole Proprietor of M/s.Adana Canteen
Having office at 3rd Floor,
129/3B, Harshita Hospitals,
Avaniyapuram Bye Pass,
Avaniyapuram,
Madurai-625 012. : Petitioner

Vs.

1.State represented by
The Inspector of Polite,
Economic Offence Wing II,
Madurai.
(Crime No.3 of 2023)

2.The Branch Manager,
Canara Bank,
St. Marys Campus,
Ground Floor,
East Veli Street,
Madurai South Tk,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No. 3113201003199 standing in the name of the Proprietorship concern M/s.Adana Canteen maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravinth Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(10)Crl.OP(MD)(MD)No.16493 of 2023:-

1.C.N.Ilankumaran
2.I.Elamthalir : Petitioners

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing II,
Madurai.
(Crime No.2 of 2023)

2.The Branch Manager,
Canara Bank,
Madurai East Veli Branch,
St Mary's Building, East Veli Street,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Joint Account No.1011101054307 (Savings) standing in both the names of the petitioners maintained with the 2nd respondent and pass such order or further orders.

For Petitioners : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(11)Crl.OP(MD)No.16494 of 2023:-

Karthika Devi : Petitioner

Vs.

1.State represented by

The Inspector of Police,
Economic Offence Wing II,
Madurai.
(Crime No.2 of 2023)

2.The Branch Manager,
Canara Bank,
Madurai East Vali Branch,
St Mary's Building,
East Veli Street,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No. 1509131000142(Savings), Account No.1509131000142(Current) standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(12)Crl.OP(MD)No.16495 of 2023:-

M/s.GS Medical Imaging Private Limited,
(CIN:U33110TN2022PTC152018)
Rep. by its Authorised Signatory
C.N.Illankumaran : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing II,
Madurai.
(Crime No.2 of 2023)

2.The Branch Manager,

Canara Bank,
New:22, Old 26, Duraisamy Road,
T.Nagar,
Chennai-600 017. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No. 120002447589 standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner : Mr.P.H.Aravindh Pandian
Senior counsel
for M/s.V.Muthukamatchi

For 1st Respondent : Mr.S.Ravi
Additional Public Prosecutor

(13)Crl.OP(MD)No.16496 of 2023:-

C.N.Illankumaran : Petitioner

Vs.

1.State represented by
The Inspector of Police,
Economic Offence Wing II,
Madurai.
(Crime No.2 of 2023)

2.The Branch Manager,
Canara Bank,
Madurai East Veli Branch,
St Mary's Building,
East Veli Street,
Madurai-625 001. : Respondents

Prayer: Criminal Original Petition has been filed under section 482 of the Criminal Procedure Code, to direct the 1st respondent to de-freeze the Account No.

1509132000019 (Savings) standing in the name of the petitioner maintained with the 2nd respondent and pass such order or further orders.

For Petitioner	:	Mr.P.H.Aravindh Pandian Senior counsel for M/s.V.Muthukamatchi
For 1st Respondent	:	Mr.S.Ravi Additional Public Prosecutor

COMMON ORDER

These criminal original petitions are filed seeking for direction to the 1st respondent to de-freeze the account and permit the petitioners to operate their the account with the 2nd respondent Bank.

2.**The facts in brief**:-

The de-facto complainant lodged a complaint stating that one Chellammal, Narayanasamy and Manivannan approached him, on knowing that they are having money and informed that the functioning of Neomax Properties Private Limited having its Head Quarters at Madurai. In the above said company, one Kamalakannan, Balasubramanian and Veerasakthi and others are Directors. They informed him that they also have invested money and benefited. If money is deposited, it will become double in 2 ½ years. They have also stated that they are offering high interest rate. So, he and his mother were taken by the above said Chellammal, Narayanasamy to the Head quarters of the above said company. At that time, one Kamalakannan, Balasubramanian and Veerasakthi and others were present. They have shown some video clippings and explained various schemes introduced by them. They have also promised that they offer interest at the rate of 12% to 30%. He was also informed that several branches are functioning in several places and other companies also conduct this business. And also informed that they purchased various properties in various villages and after forming lay out and developing the same they used to sell the properties and the money will be returned to him with double amount. For acknowledgement of the money, they are giving certificates.

3.Believing the words of the above said persons, he and his mother Janaki deposited various amounts on various dates as detailed in the complaint. They also mentioned the amount deposited, date of deposit, date of maturity and maturity amount details. In token acknowledgement of the above said deposit, they have issued Bonds. But from 15.02.2023, the money deposited through the Agent Chellammal was neither returned nor paid any interest. When he contacted the above said Office, there was no proper reply. Later, he came to know that they have been cheated. Totally Rs.73.50 Lakhs was deposited.

4.On the basis of the above said complaint, case was registered in Crime No.3 of 2023 for the offences punishable under Sections 406, 420 & 34 of IPC and Section 5 of the Tamil Nadu Protection of Interests of Depositors (In Financial Establishments) Act, 1997, (herein after referred to as 'the Act, 1997') on 20.06.2023. Originally, 11 persons have been shown as accused. The first accused is Neomax Properties Private Limited; the second accused is Garlando Properties Private Limited; the third accused is Transco Properties Private Limited; Tridas Properties Private Limited has been arrayed as fourth accused; The fifth accused is Glowmax Properties Private Limited; All other accused are individual persons working in various capacities in the above said companies.

5.The above said FIR was registered, on 20/06/2023. Investigation was taken up. Pending investigation process, some of the accused persons were arrested and some moved anticipatory bail and those applications were dismissed.

6.During the course of the investigation, steps were taken by the Investigating Officer to freeze the accounts maintained by the petitioners in various branches of Bank as noted in the tabulation.

Crl.OP(MD)No.	Party Name	Account No.	Bank Name
16476 of 2023	C.N.Ilankumaran C.N.Raja Chidambaram	1509101156029	Canara Bank Madurai
16477 of 2023	Harishitha Hospitals Private Limited	1509256015968	Canara Bank Madurai.
16478 of 2023	C.N.Raja Chidabaram Karthika Devi	1011101055344	Canara Bank Madurai.
16479 of 2023	Elathalir	1011101054381	Canara Bank Madurai.
16482 of 2023	Harshitha Hospitals Private Limited	1011201013444	Canara Bank Madurai.
16485 of 2023	GS Medical Imagining Private Limited	120002868209 125002945094	Canara Bank Madurai.
16486 of 2023	Adanawin Amma Food Products Pvt. Limited	1909201002411	Canara Bank Madurai.
19489 of 2023	Auro Chits Pvt. Limited	1626115000007378 1626135000008547	KVB Madurai.
16490 of 2023	Karthika Devi	3113201003199	Canara Bank Madurai.
16493 of 2023	C.N.Ilankumaran I.Elamthalir	1011101054307	Canara Bank Madurai.
16494 of 2023	Karthika Devi	1509131000142	Canara Bank Madurai.
16495 of 2023	GS Medical Imaging Private Limited	120002447589	Canara Bank Chennai.
16496 of 2023	C.N.Illankumaran	1509132000019	Canara Bank Madurai.

7.The petitioners in **Crl.OP(MD)No.16476 of 2023** would say that they are the Directors of the company called Harshitha Hospitals Private Limited, GS Medical Imagining Private Limited, M/s.Adanawin Amma Food Products Private Limited. For the purpose of running the hospital and allied services, they require Bank account to be operated on day to day basis. So the above said account was opened. In the first week of October' 2023 they noticed that account was blocked.

8.As per the information furnished by the Bank, enquiry reveals that in the notice, dated 04/08/2023, the first respondent directed the second respondent to freeze the account in connection with the crime No.3 of 2023. Along with the notice, they also annexed a list, wherein these petitioners are shown as 53 and 59, in Annexure II, these petitioners have no connection with the Neomax Properties Private Limited or in Crime No.3 of 2023.

9.**Crl.OP(MD)No.16477 of 2023:-** So far as this petitioner is concerned, it has been stated in the petition that this company is not found place in the notice Annexure in schedule II, dated 04/08/2023. So according to them, they have to meet out the salary, ESI and EPF payment, vehicle charges, GST Payment etc.

10.**Crl.OP(MD)No.16478 of 2023:-** The petitioners are C.N.Raja Chidambaram and Karthika Devi. The first petitioner would say that he is also one of the Directors of the many companies called 'Harshitha Hospitals Private

Limited and GS Medical Imagining Private Limited. The second petitioner is the Director of M/s.Adanawin Amma Food Products Private Limited. For the purpose of day today activities, they are maintaining the above said bank account. In Annexure II notice, dated 04/08/2023, The first petitioner shown as 53rd person. The second petitioner's name is not mentioned.

11.**Crl.OP(MD)No.16479 of 2023:-** This petitioner is one of the Directors in M/s.Harshitha Hospitals Private Limited. They are having overdraft facilities and running of the account is required for day today affairs of the hospital. His name is mentioned as 52 in Annexure-II, dated 04/08/2023.

12.**Crl.OP(MD)No.16482 of 2023:-** This petitioner is one and the same as that of Crl.OP(MD)No.16476 of 2023. The very same grounds have been made like the other petitions.

13.**Crl.OP(MD)No.16485 of 2023:-** The petitioner is M/s.GS Medical Imagining Private Limited. The petitioner says that they are running diagnostic centres and alleged medical services. For running the day to day activities, they are maintaining the account as stated above.

14.**Crl.OP(MD)No.16486 of 2023:** The petitioner is a registered company under the Companies Act 2013 and doing the business of manufacturing and selling of home products, food products. They are also supplying the food products to restaurant, hotels, etc. They are running current account as stated above. They are shown as 61 in the Annexure notice, dated 08/07/2023.

15.**Crl.OP(MD)No.19489 of 2023:-** The petitioner is a Chit company called 'Auro Chits Private Limited. It is registered under the provisions of the Companies Act 2015. They are having more than 2000 customers. They are providing service in a proper manner. The petitioners are also one of the Board of Directors of the company called 'GS Medical Imagining Private Limited'. They are maintaining bank accounts for their day today affairs.

16.**Crl.OP(MD)No.16490 of 2023:-** The petitioner is the sole proprietor of M/s.Adanawin Amma Food Products Private Limited, Madurai. It is a separate unit from M/s.Harshitha Hospitals Private Limited. They are maintaining separate account.

17.**Crl.OP(MD)No.16493 of 2023:-** The first petitioner is the Director of the many companies namely Harshita

Hospitals Private Limited ad GS Medical Imaging Private Limited. The second petitioner is one of the Directors of Harshita Hospitals Private Limited. The petitioners says that they are running hospitals, Pharmacies and allied medical services. For running the day to day activities, they are maintaining the account as stated above.

18.**Crl.OP(MD)No.16494 of 2023:-** The petitioner is the Sole Proprietor of M/s.Adanawin Amma Food Products Private Limited, Madurai. It is a separate unit away from M/s.Harshitha Hospitals Private Limited. They are maintaining separate account.

19.**Crl.OP(MD)No.16495 of 2023:-** The petitioner is M/s.GS Medical Imagining Private Limited. The petitioner says that they are running diagnostic centres and alleged medical services. For running the day to day activities, they are maintaining the account as stated above.

20.**Crl.OP(MD)No.16496 of 2023:-** The petitioner is the Director of the many companies namely Harshita Hospitals Private Limited ad GS Medical Imaging Private Limited. The petitioner says that they are running hospitals, Pharmacies and allied medical services. For running the day to day activities, they are maintaining the account as stated above.

21.Heard both sides.

22.Legality of freezing of the accounts and the power of the Investigating Officer to take such an extreme step, are called in question in these matters.

23.Since common questions of law and facts arise in all these matters, heard in common and common order is passed.

24.The notice, dated 08/07/2023 read as under:-

> *"With reference to the above cited, a case was registered against NEOMAX PROPERTIES PRIVATE LIMITED, PLOT No.85, Subramaniapillai Street, SS Colony Byepass road, Madurai-625016, its director namely 1.Balasubramaniam, s/o. Sankarapandi. 2.Kamala Kannan, S/o.Shanmugam. 3.Veerasakthi S/o.Duraikannu for the alleged offences of the cheating Criminal Breach of Trust committed in the transaction of deposits collected from the public under false promise that the company would provide 6% to 10% interest per month on the deposit. They have collected around thousands of core from the public through various bank*

accounts which violates the provision of above referred section.

2.In connection to the case, it is informed to the legal department of the above mentioned banks to freeze the linked accounts of the accused company, related parties, and directors. We are herein attaching a list of all the parties having PAN No. & AADHAR No. which are connecting to the Investigation. The Legal department of the banks is required to freeze the Bank accounts of all the parties having the linked PAN & AADHAR (List Attached in Annexure-I).

*3.All the bank accounts should be sent in **excel format only** from the date of opening of accounts till the last transaction.*

4.Further, the banks are also informed to provide the core bank statement which shall contain the details of the beneficiary such as date, transaction ID, Account number, Name of the Bank, IFSC Code, and Amount of transaction for us to further investigate in this matter.

5.The reply should be sent through our office mail ID &

> *cowilmadurai@gmail.com & sphorseeow@ tn.govt.in in order to maintain safely."*

25.By following the above said note, by the letter, dated 04/08/2023, request was made to the independent banks to freeze the accounts along with the communication or notice as the case may be. Two Annexures are attached

26.In Annexure-I, details about the Neomax properties other than medical and educational institutions are mentioned. Wherein we find 62 items are mentioned.

27.In Annexure-II details about the independent bank and PAN number etc., were given, which contains 75 items.

28.In pursuance of the above said request, accounts were freezed by the respective Banks.

29.As mentioned above, the legality is called in question. We need not go into the individual cases.

30.First we will take up the legal issue raised by the petitioners and answer.

31.On the side of the petitioners, the following judgments are produced;-

1.R.Chandrasekar Vs. Inspector of Police, fair Land Police Station, Salem and another (2002(5)CTC 598;-

2.Padmini Vs. The Inspector of Police (2008(3)CTC 657;

3.Mrs.B.Kavitha Vs. The Inspector of Police, K-4, Anna Nagar Police Station, Chennai and another (Crl.OP(MD)No.14824 of 2019, dated 11/06/2019);

4.Ratan Babulan Lath Vs. State of Karnataka (2021 SCC OnLine SC 875);

5.M/s.Jermyn Capital LLC Dubai Vs. Central Bureau of Investigation and others (2023 LiveLaw (SC) 412).

32.On the side of the State, the following two judgements are cited.

1.State of Maharashtra Vs. Tapas D.Neogy (1999)7 SCC 685; and

2.Teesta Atul Setalvad Vs. State of Gujarat (2018)2 SCC 372).

33.We will take up the above judgments at the relevant point of time.

34.The relevant provisions are required to be extracted for better appreciation.

35.Section 102 of the Criminal Procedure Code reads as under:-

> ***"102.Power of the police officer to seize certain property.****-(1)Any police officer may seize any property which may be alleged or suspected to have been stolen, or which may be found under circumstances which create suspicion of the commission of any offence.*
>
> *(2)Such police officer, if subordinate to the office in charge of a police station, shall forthwith report the seizure to that officer.*
>
> *(3)Every police officer acting under sub-section (1) shall forthwith report the seizure to the Magistrate having jurisdiction and where the property seized is such that it cannot be conveniently transported to the Court or where there is difficulty in securing proper accommodation for the custody of such property, or where the*

continued retention of the property in police custody of such property may not be considered necessary for the purpose of investigation, he may give custody thereof to any person on his executing a bond undertaking to produce the property before the Court as and when required and to give effect to the further orders of the Court as to the disposal of the same.

Provided that where the property seized under sub-section 91) is subject to speedy and natural decay and if the person entitled to the possession of such property is unknown or absent and the value of such property is less than five hundred rupees it may forthwith be sold by auction under the orders of the Superintendent of Police and the provisions of section 457 and 458 shall, as nearly as may be practicable, apply to the net proceeds of such sale.”

DEFINITION OF PROPERTY

36.The word **'any property'** mentioned in section 102 Cr.P.C came for up for consideration on many times in many places. To conclude the controversy, the Hon'ble Supreme Court resolved the same in the judgment reported in ***Nevada Properties Private Limited Vs. State of Maharashtra and others (AIR-2019-SC-4554)***, answered the reference that 'any property' in section 102 Cr.P.C will cover only movable properties and not the immovable properties.

37.Now the Bank account maintained by any person also clarified that it fits under the definition of **'property'** mentioned in section 102 Cr.P.C.

38.In view of the confirmation of the Hon'ble Supreme Court in the above said reference, we need not go into those judgments, which deals about the issue as to whether the 'bank account' deemed to be the property. Now that matter has been resolved, no more discussion is required.

39.The condition for invoking section 102 Cr.P.C is that those properties might have have been found in suspicious circumstances, which created as suspicion of commission of any offence. The word 'any offence' does not require any definition or interpretation as the case may be.

40.According to the learned Additional Public Prosecutor, the accounts that are maintained by these petitioners contain money, which is suspected to be involved in the commission of the offence mentioned in the Crime No.3 of 2023 as well as the alteration report filed in this matter including include the offence under sections 3 and 4 of the BUDS Act. He would further submits that when reasonable suspicion arises in the mind of the Investigating Officer, he is well within his power to make a request to freeze the account. According to him, not only the account of the accused, but also the third parties, when reasonable suspicion occurs. So according to him, the letter of request made by the Investigating Officer to freeze the account is well founded.

41.When the legality of the action is challenged, justification must come from the State. Only for that purpose, I take up the explanation of the learned Additional Public Prosecutor at the first instance, before going into the arguments raised by the petitioners.

INTIMATION TO THE DESIGNATED COURT

42.The next requirement of law is that sub-section 3 must be properly complied. According to the learned Additional Public Prosecutor, proper information was sent to the concerned jurisdictional court in this regard.

43.The discovery of the offence should be a sequel to the discovery of the property. According to the learned Senior counsel, here the discovery of the offence comes first and property later. So according to him, section 102 Cr.P.C does not apply.

44.For the above said proposition of law, he would also rely upon the judgment of this Court in the case of ***R.Chandrasekar Vs. Inspector of Police, Fair Land Police Station, Salem and another (2002(5)CTC 598).*** But this point is also dealt by the Hon'ble Supreme Court in the judgment reported in the case of ***Nevada Properties Private Limited Vs. State of Maharashtra and others, (AIR-2019-SC-4554)*** in para 8 in an elaborate manner.

PRIOR NOTICE TO ACCOUNT HOLDERS

45.With regard to the notice to the Account Holder, the learned Senior counsel appearing for the petitioners would rely upon the judgment of this court in the case of *Ms.B.Kavitha Vs. The Inspector of Police, K-4, Anna Nagar Police Station, Chennai and another (Crl.OP(MD)No.14824 of 2019, dated 11/06/2019) and Padmini Vs. The Inspector of Police (2008(3) CTC 657)*.

46.Per contra, the learned Additional Public Prosecutor would submit that it is no more good law in view of the statement of law of the Hon'ble Supreme Court in the judgment reported in the case of ***Teesta Atul Setalvad Vs. State of Gujarat [(2018)2 SCC 372].***

47.In view of the statement of law by the Hon'ble Supreme Court, we cannot fall back upon the decisions cited by the petitioners.

MATERIALS TO INVOKE SECTION 102 CR.P.C.

48.The important factor, which must be answered by this court is as to whether the present situation is sufficient enough to create suspicion in the mind of the

Investigating Officer that these petitioners account are also involved in the commission of the crime.

49.Again we have to go to the judgment of ***Nevada Properties Private Limited Vs. State of Maharashtra and others (AIR-2019 SC 4554).***

> *…Equally important, for the purpose of Criminal Appeal arising out of interpretation is the scope and object of Section 102 of the Code, which is to help and assist investigation and to enable the police officer to collect and collate evidence to be produced to prove the charge complained of and set up in the charge sheet. The Section is a part of the provisions concerning investigation undertaken by the police officer. After the charge sheet is filed, the prosecution leads and produces evidence to secure conviction. Section 102 is not, per se, an enabling provision by which the police officer acts to seize the property to do justice and to hand over the property to a person whom the police officer feels is the rightful and true owner. This is clear from the objective behind Section 102, use of the words in the Section and the scope*

and ambit of the power conferred on the Criminal Court vide Sections 451 to 459 of the Code. The expression 'circumstances which create suspicion of the commission of any offence' in Section 102 does not refer to a firm opinion or an adjudication/finding by a police officer to ascertain whether or not 'any property' is required to be seized. The word 'suspicion' is a weaker and a broader expression than 'reasonable belief' or 'satisfaction'. The police officer is an investigator and not an adjudicator or a decision maker. This is the reason why the Ordinance was enacted to deal with attachment of money and immovable properties in cases of scheduled offences. Criminal Appeal arising out of In case and if we allow the police officer to 'seize' immovable property on a mere 'suspicion of the commission of any offence', it would mean and imply giving a drastic and extreme power to dispossess etc. to the police officer on a mere conjecture and surmise, that is, on suspicion, which has hitherto not been exercised. We have hardly come across any case where immovable property was seized vide an attachment order that was treated as a seizure order by police officer under Section 102 of the Code."

50.So this observation by the Hon'ble Supreme Court by extracting the High Court order also makes very clear the position of the persons whose account was freezed. The petitioners can approach the concerned trial court by seeking defreezing of the account if it is not found involved. So the right of the petitioners is not taken away completely. Their right and position is a secured one, which can be exercised by them at the relevant point of time.

51.Here as mentioned above, during the course of hearing of the anticipatory bail petitions and the writ petitions, it was submitted by the State and victims before this court that various fictitious companies were created by the accused and money was siphoned off to various accounts.

52.It is also admitted on the side of the accused in the writ petitions that they are running several hospitals, schools, etc, for the purpose of enhancing the value of the money deposited. When such candid admission was made by the petitioner in WP(MD)Nos.18991 to 18995 of 2023 who are the accused, naturally the reasonable suspicion had arisen in the mind of the Investigating Officer that money were also siphoned off to the accounts maintained by the petitioners. The relevant portion is extracted as under:-

> *"2.I submit that NEOMAX GROUP is a Group of companies doing Real Estate Business. The object of Neomax Properties Limited is to carry on business of real estate and property developers. We buy Land in acres take DTCP (Directorate of Town and Country Planning) approval, from Lay-out comprising of minimum 1000 plots and sell the plots to customers. To add value and to ensure safety to the buyers we construct Hotel, Petrol Bunk, School, College and Hospital inside the Lay-out. NEOMAX GROUP have constructed a School, Catering College, 100 Bedded Hospital, Drive-inn Restaurant and Petrol Bunk all inside Virudhunagar Project."*

So it cannot be stated that there is no ground for the investigating Officer to take this extreme step. Whether the money has been siphoned off from the deposits to the accounts are all matters for thorough investigation. It is nothing, but herculean task for the investigating Officer to scrutinize all the accounts in a detailed manner. From the case projected before me in the anticipatory bail petitions and the writ petitions, I am of the considered view that there are reasonable apprehension in the mind of the Investigating Officer in this regard. That cannot be doubted at this stage.

53.So the contention on the part of the learned Senior counsel that section 102 Cr.P.C ought not to have been invoked or there is no power for the investigating officer cannot be accepted at all.

54.Mr.T.Lajapathy Roy, the learned Senior counsel appearing for one of the petitioners would rely upon the judgment of the Hon'ble Supreme Court in the case of ***M/s.Jermyn Capitals LLC Dubai Vs. Central Bureau of Investigation and others (2023 Livelaw (SC) 412).***

55.He would submit that freezing of the account of the independent and unconnected persons with the crime is not legal. But the factual issue in that case is very different. Here as noted above, in WP(MD)Nos.18991 to 18995 of 2023, it was candidly admitted that they are running several companies for raising value of the money. When such being the candid admission, the contention of the petitioners cannot be accepted that they are totally unconnected with the crime No.3 of 2023.

56.As mentioned above, thorough investigation is required in all the Bank transactions. In the case submitted by the learned Senior counsel for the petitioner, the Hon'ble Supreme court has dealt the matter in totally different set of facts not akin to the Crime No.3 of 2023. In that case, account of the petitioner was seized on the ground that he was having business dealings with the accused company. But here, it is not that position. The petitioner in Crl.OP(MD)No. 16489 of 2023 is one of the accused in Crime No.3 of 2023.

57.When that was clarified by the learned Additional Public Prosecutor, Mr.T.Lajapathi Roy, learned Senior counsel would submit that if it is so, only his private account can be freezed and not the company account, which is totally unconnected with the case in Crime No.3 of 2023. But answer to this argument is, as mentioned above. It requires no repetition.

58.For more clarity, we can go through the judgment of the Hon'ble Supreme Court in the case of ***Teesta Atul Setalvad Vs. State of Gujarat [(2018)2 SCC 372)]***. Before that, a point, which was raised by me at the time of argument to the learned Additional Public Prosecutor is relevant. This court put a question to the learned Additional Public Prosecutor that no doubt that they can seize the tainted money in the account, but whether they are competent to freeze the entire accounts. For which, the learned Additional Public Prosecutor would submit that they are well within the power. But the point here is, so far, the Investigating Officer is not in a position to identify or ascertain or quantify the money deposited in the respective accounts with reference to the Crime No.3 of 2023. So as noted above it is a Herculean task. The answer lies in ***Teesta Atul Setalvad's*** case.

> *"48.True it is that the learned Government Public Prosecutor rightly concedes against perennial freezing of accounts; however, it is for the investigating agency, probably on conclusion of the investigation to determine the extent of the accounts tainted with crime and to De-freeze*

the rest, if at all such Defreezing is warranted in the facts and circumstances of the case."

59.From the above said observation, it is the duty of the petitioners, during the course of the investigation to give all the details of the banking transactions and cooperate with them to complete the process of investigation.

60.On this aspect, if ultimately found to be in favour of the petitioners, they can also very well take efforts to de-freeze the above. As mentioned above, their right is not foreclosed forever.

TANPID ACT AND CRIMINAL PROCEDURE CODE

61.Mr.T.Lajapathi Roy, learned Senior counsel appearing for one of the petitioners would submit that section 5 of the TANPID Act stipulates that the designated court shall regulate the process of attachment etc. So invoking of section 102 Cr.P.C is totally out of place and cannot be sustained. According to him, the competent authority is the Government. It is *per se* illegal, which must be set aside by this court.

62.So the objection made by the petitioners must be addressed. The learned Additional Public Prosecutor would submit that no specific rules or procedures are made under the provisions of the Act to make freezing of accounts. According to him, the general Law namely the Criminal Procedure Code must take care of the situation.

63.Now let us take the point. Section 3 of TANPID Act reads as under:-

> "***3.Attachment of properties on default of return of deposits.***-*Notwithstanding anything contained in any other law for the time being in force,-*
>
> *(i) where upon complaints received from a number of depositors, that any Financial Establishment defaults the return of deposits after maturity, or fails to pay interest on deposit or fails to provide the service for which deposit has been made, or*
>
> *(ii) where the Government have reason to believe that any financial establishment is acting in a calculated manner with an intention to defraud the depositors,*
>
> *and if the Government is satisfied that such Financial Establishment is not likely to return the deposits or to make payment of*

interest or to provide the service, the Government may, in order to protect the interest of the depositors of such Financial Establishment, pass an ad-interim order attaching the money or other property alleged to have been procured either in the name of the Financial Establishment or in the name of any other person from and out of the deposits collected by the Financial Establishment, or if it transpires that such money or other property is not available for attachment or not sufficient for repayment of the deposits, such other property of the said Financial Establishment or the promoter, partner, director, manager or member of the said Financial Establishment or a person who has borrowed money from the Financial Establishment to the extent of his default or, such other properties of that person in whose name properties were purchased from and out of the deposits collected by the Financial Establishment, as the Government may think fit, and transfer the control over the said money or property to the Competent Authority."

64.Reading of the Section does indicate that upon a complaint received from the depositors or on the own motion the Government, if it has reason to believe that the financial establishment is acting in a manner with the intention to defraud the depositors, then can make an order of ad-interim attachment of money or other property which fit into the category of the definition. Order can be passed by the Government on being satisfied that financial establishment is not likely to return the deposits. The twin conditions must be satisfied before ordering the order of attachment.

65.Further course of action mentioned in the Act, for managing the properties, competent persons are appointed by the Government to manage the properties as per Section 4 of the Act. Within 30 days from the order of attachment, the competent authority must approach the designated Court under Section 7 of the Act to make the attachment, made absolute. What sort of procedure to be adopted by the designated Court is clearly set out in section 7 of the Act. Powers are given to the designated Court to sell the property for the purpose of distributing the proceeds among the depositors.

66.Reading of these provisions, it is seen that Chapter II is independent of Chapter III. Chapter IV of the Act deals about the Special Court procedures, rights is also given to the persons whose properties are attached to apply Special Court for giving security in lieu of the attachment.

67.Further, the reading of the provision makes the position clear that what has been prescribed under the provisions of the Act is only in relation to the attachment, sale of the properties and the distribution of the proceeds, the trial of the offence, etc. It is nothing to do with the investigation to be undertaken by the competent Officers. In respect of the investigation, it is seen that a suggestion was made by this court while hearing a similar petition in **Anubhav Plantation's** case to create a separate wing for the purpose of carrying the investigation, etc. In response to this direction only, a separate Wing in the police Department called **'Economic Offence Wing'** is created and separate wings are functioning in various parts of the State. It is also learnt that the Director General of Police has issued a circular which gives power to the concerned Wings to investigate Economics Offences, if the subject matter of the offence alleged is more than three Crores. They are taking the investigation to investigate the offences punishable under section 5 of the Act. No prescribed procedure is mentioned in special enactment. Naturally we have to fall back upon the general law namely Criminal Procedure Code.

68.For more clarity we will go to the judgment of the Hon'ble Supreme Court. When similar situation arose, the Hon'ble Supreme Court made observation in the case of ***Dhanraj N Asawani Vs. Amarjeet Singh Mohinder Singh Basi and others*** in Criminal Appeal No.2093 of 2023, dated 25/07/2023. The following observation are relevant for our consideration as the case may be.

> *"15.Section 4 of the CrPC provides that all offences under the IPC shall be investigated, inquired, and tried according to the provisions of the CrPC. Section 4(2) structures the application of the CrPC in situations where a special procedure is prescribed under any special enactment. (Punjab Vs. Balbir Singh (1994)3 SCC 299) Section 4 is extracted below:*
>
> ***4.Trial of offences under the Indian Penal Code and other laws.*** *— (1) All offences under the Indian Penal Code (45 of 1860) shall be investigated, inquired into, tried, and otherwise dealt with according to the provisions hereinafter contained.*
>
> *(2) All offences under any other law shall be investigated, inquired into,*

tried, and otherwise dealt with according to the same provisions, but subject to any enactment for the time being in force regulating the manner or place of investigating, inquiring into, trying or otherwise dealing with such offences.

16.Section 4(2) lays down that the provisions of the CrPC shall apply to all offences under any other law apart from the IPC. However, the application of the CrPC will be excluded only where a special law prescribes special procedures to deal with the investigation, inquiry, or the trial of the special offence. For instance, in Mirza Iqbal Hussain v. State of Uttar Pradesh, (1982)3 SCC 516} this Court was called upon to determine whether the trial court had jurisdiction to pass an order of confiscation under the Prevention of Corruption Act, 1947. This Court held that the provisions of the CrPC would apply in full force because the Prevention of Corruption Act, 1947 did not provide for confiscation or* *prescribed any mode by which an order of confiscation could be made. Therefore, it was held that a court trying an offence under the Prevention of Corruption Act, 1947 was empowered to pass an order of confiscation in view of Section 452 of the CrPC. In determining whether a special procedure will override the general procedure laid down under the CrPC, the courts have to ascertain whether the special law excludes, either specifically or by necessary implication, the application of the provisions of the CrPC.*

17.*The CrPC provides the method for conducting investigation, inquiry, and trial with the ultimate objective of determining the guilt of the accused in terms of the substantive law. The criminal proceedings kick in when the information of the commission of an offence is provided to the police or the magistrate. Section 154 of the CrPC details the procedure for recording the* *first information in relation to the commission of a cognizable offence. It provides that any information relating to the commission of a cognizable offence if given orally to an officer in charge of a police station shall be reduced into writing by them or under their direction. The information provided by the informant is known as the FIR. **(T.TAntony Vs. State of Kerala (2001)6 SCC 181)"***

69.Though the judgment was pronounced in the context of the confiscation order to be passed by the Special Court under the provisions of Corruption Act, 1988, the principle that has been laid down is that if the special procedures prescribed in the Special Act with regard to the investigation, enquiry or trial process, then only the provisions of Criminal Procedure Code will be excluded. The next test in this regard is whether the Special Act either specifically or by necessary implication excludes the provision of the Criminal Procedure Code.

70.Chapter V of the Act may be taken. Section 14 of the TNPID Act reads as under:-

> *"**14.Act to override other laws.**- Save as otherwise provided in this Act, the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any custom or usage or any instrument having effect by virtue of any such law."*

71.So this makes the position very clear that the Act has overriding effect only in respect of provisions, which are found to be inconsistent with the other Acts. Inconsistency between the Special Act and the Criminal Procedure Code with regard to the investigation, enquiry, etc., by the police, we find absolutely, nothing. Even the trial by the Special Court under the provision of the Act must be taken by following the procedure prescribed in the Criminal Procedure Code. So the State Police is competent to make investigation, enquiry and file the final report. Only with regard to the attachment of the property, specific procedures are set out in the Act. And so far as Criminal Procedure Code is concerned, for the provision to the attachment of the property, except section 145 Cr.P.C and the proclamation of absconding accused, we find no other provisions. So the attachment procedures will have overriding effect upon the Criminal Procedure Code.

72.The power is very well available to the officers namely EOW Officers to make out investigation, search, etc. No exception can be taken over the power.

73.If the argument of the Senior Counsel for one of the petitioners is taken on its face value, then it is to be seen that he wants to equate the power of the Government under section 3 of the Act, with that of the power of the investigating officers to seize, etc.

74.So the question which arises for consideration is whether or not it is. In my considered view it is not. Seizure and attachment are different operating in different fields. Seizure by the Investigating Officers comes first, followed by attachment by the Government.

75.Investigating Officer must supply the material to the Government for the purpose of ascertaining the money, which fit into the category mentioned in Section 3 of the Act for the purpose of passing the order of attachment or final orders as mentioned above by the designated Court. So the duty and purpose of the officer is only supplementary or in aid, leading the Government to pass order under section 3 of the Act. Properties here have been declared to be only movable properties and certainly not immovable properties.

76.The power of the police officers, as mentioned above, is independent from the power of the Government to pass an order of attachment as mentioned above. The recommendation is usually made by the Officers to Government to pass an order of attachment.

77.It is not mandatory for the Government to pass attachment order in all the cases, in respect of properties seized by the Investigating Officer. As stated above conditions must be satisfied before passing the order by the Government. The properties seized must be remanded to the Court which tries the cases. The property so seized are subject to the provisions under section 451 Cr.P.C and at the final disposal, under section 452 Cr.P.C etc., if not attracted under section 3 of TANPID Act. So far attached properties are concerned, special procedures have been set out for sale, distribution of proceeds etc.

78.So the discussion made so far makes the position very clear that power of attachment by the Government is independent from the power of the police officers to seize the properties in connection with the crime. On the intimation of the Investigating Officers not only the seized properties, but also other properties including immovable properties can be attached. So the contention on the part of the petitioners that the power of seizure by the Investigating Officer must be equated with that of the power of the Government to pass an order of attachment is not acceptable. If such a contention is accepted, then the very purpose of investigation will be defeated.

79.Mr.T.Lajapathi Roy, learned Senior counsel would rely upon the judgment of the Hon'ble Supreme Court in the case of ***Ratan Babulal Lath Vs. State of Karnataka (2021 SCC OnLine SC 875***). There was a case under section 8 of the Prevention of Corruption Act was the subject matter for consideration. The Hon'ble Supreme Court stated that the Prevention of Corruption Act is a Code by itself. So, action under section 102 Cr.P.C is illegal.

He wants to draw analogy of TNPID Act to Prevention of Corruption Act, 1988.

80.To this argument, the learned Additional Public Prosecutor would submit that as noted above, no procedure has been set out in the TNPID Act and so the Criminal Procedure Code will take of the situation.

81.I have extracted the relevant portion in the opening para of the discussion, which requires no repetition. According to him, only the Government can take order or ad-interim attachment, which must be followed by the management of the property by the competent authority.

82.Section 3 of the Act reads about the power of the Government. The question, which arises for consideration is whether the power of the Investigating Officer to take action under section 102 Cr.P.C is barred under section 3 of the TNPID Act.

83.We can take the guideline from the word used in section 3 of TNPID Act. Section 3 falls in Chapter II. Section 3 deals with the attachment of the properties, management of the properties by appointing a competent person.

84.Chapter III deals about penalty to be imposed upon the defaulter. Chapter III section 5A deals about the compounding of the offence. Chapter IV deals about the establishment of Special Court, procedure, etc. The opening sentence in Chapter III reads as follows **'notwithstanding'**.

85.Combined reading of the the above section makes the position clear that both chapters are independent of each other, not dependent. Registration of case under section 5 of the TNPID Act is not required for ordering of attachment of the property by the Government and appointment of the competent person to administer the properties. So irrespective of registration of offence, power can be exercised by the Government. So, I am of the considered view that the said power of the Government is independent. The Investigating Officer to freeze the account for the purpose of ascertaining the actual money deposited in connection with the Crime No.3 of 2023, the purpose is entirely different.

86.So I am of the considered view that the power of the Investigation Officer under section 102 Cr.P.C is independent from the power of the Government.

87.No doubt as mentioned above, after ascertaining the actual money involved in the Crime No.3 of 2023 can be made attachment, seizure etc. But for the purpose of facilitating the investigation, to ascertain the actual amount involved in the accounts, I am of the considered view that the power can be exercised by the Investigating Officer. Any other conclusion will, as mentioned, by the Hon'ble Supreme Court in ***Teesta Atul Setalvad's case*** will amount to public justice rather than serving the ends of justice. I will reproduce the relevant para as detailed under:-

> *"Therefore, it is insignificant at this stage, when the investigation has progressed to a material point, to ponder around the question as to whether the act of freezing the accounts was a sequel to crime or the crime was detected later. If the arguments to that effect advanced by the learned Counsel for the Petitioners is accepted at this stage, it would advance the public injustice rather than serving the ends of justice. De-freezing accounts on the basis of such arguments, nay paralyze the investigation, which cannot be approved as an act 'In the Interest of Justice.'*

88.Nothing more is required to be stated in this regard before concluding the discussion. At the same time, difficulties that are faced by the petitioners as mentioned above for running the day today affairs of the companies must also be taken care. Several employees and public interests are also in the establishments. So, I am of the considered view that a direction may be issued to the Investigating Officer to take up the issue of ascertaining the actual money involved in the accounts immediately and conclude the same within a period of two months from the date of receipt of a copy of this order. Depending upon the outcome of enquiry, further action may be taken by both.

89.With the above said direction, all the criminal original petitions are **dismissed**. Consequently, connected Miscellaneous Petitions are closed.

21/11/2023

Index:Yes/No
Internet:Yes/No
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Note: Issue order copy on 22/11/2023

To,

1.The Inspector of Police,
Economic Offence Wing,
Madurai.

2.The Branch Manager,
Canara Bank,
Madurai East Veli Branch,
St.Mary's Building,
East Veli Street,
Maurai-625 001.

3.The Competent Authority and
District Revenue Officer,
Madurai District.

4.The Inspector of Police,
Economic Offence Wing,
Thapalthanthi Nagar Extension,
Park Town,
Madurai.

5.The Manager,
Karur Vysya Bank Ltd., (Main Branch)
67-68-, T.P.K. Road,
Near Agrini Apartments,
Palanganatham,
Madurai-625 003.

6.The Branch Manager,
Canara Bank,
New:22, Old 26, Duraisamy Road,
T.Nagar,
Chennai-600 017.

7.The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.

G.ILANGOVAN, J

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<u>Crl.OP(MD)Nos.16476 to 16479,</u>
<u>16482, 16485, 16486, 19489,</u>
<u>16490, 16493 to 16496 of 2023</u>

<u>21/11/2023</u>