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W.P.Nos.14142, 14147, 14156 and 14164 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2024

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THE HONOURABLE MR.JUSTICE S.SOUNTHAR

W.P.Nos.14142, 14147, 14156 and 14164 of 2024
and W.M.P.Nos.15328, 15331, 15344 and 15348 of 2024

C.Periyasamy	...Petitioner (in WP.No.14142/2024)
S.Kannapiran	...Petitioner (in WP.No.14147/2024)
C.Akilesh	...Petitioner (in WP.No.14156/2024)
S.K.Arumugasamy	...Petitioner (in WP.No.14164/2024)

vs.

1.Adjudicating Authority

Under The Prohibition of Benami Property Transaction Act, 1988
Government of India, Ministry of Finance
Department of Revenue
Office of the Competent Authority [SAFEM (FOP) A & NDPSA
Shastri Bhavan, New Building Complex 4th Floor,
No.26, Haddows Road, Nungambakkam,
Chennai – 600 006

2.The Joint Commissioner of Income Tax,

Benami Prohibition Unit,
Room No. 2, Income Tax Investigation Wing Building,
Ground Floor, 46, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034



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3. The Additional Commissioner of Income Tax,
Benami Prohibition Unit,
Room No. 201, Income Tax Investigation Wing Building,
2nd Floor, 46 Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034

... Respondents (in all WPs)

PRAYER in W.P.No.14142 of 2024: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned order in F. No.OCA/MDS/15/2023-PBPT dated 27.03.2024 passed by the 1st Respondent u/s. 26(3) of the Prohibition of Benami Property Transaction Act, 1988 as illegal, arbitrary and without jurisdiction.

PRAYER in W.P.No.14147 of 2024: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned order in F. No.OCA/MDS/16/2023-PBPT dated 27.03.2024 passed by the 1st Respondent u/s. 26(3) of the Prohibition of Benami Property Transaction Act, 1988 as illegal, arbitrary and without jurisdiction.

PRAYER in W.P.No.14156 of 2024: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned order in F. No.OCA/MDS/11/2023-PBPT dated 27.03.2024 passed by the 1st Respondent u/s. 26(3) of the Prohibition of Benami Property Transaction Act, 1988 as illegal, arbitrary and without jurisdiction.

PRAYER in W.P.No.14164 of 2024: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1st Respondent and quash the impugned order in F.



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No.OCA/MDS/18/2023-PBPT dated 27.03.2024 passed by the 1st Respondent u/s. 26(3) of the Prohibition of Benami Property Transaction Act, 1988 as illegal, arbitrary and without jurisdiction.

For Petitioners : M/s.Vandana Vyas
for M/s.R.Sivaraman (in all WPs)

For Respondents : M/s.M.Sheela
Special Public Prosecutor
(Income Tax Department) (in all WPs)

COMMON ORDER

These Writ Petitions are filed challenging the order passed by the Adjudicating Authority under Section 26(3) of the Prohibition of Benami Property Transactions Act, 1988.

2. When the writ petitions are taken up for hearing, M/s.M.Sheela, learned Special Public Prosecutor (Income Tax Department), submitted that against the impugned orders, the petitioners have got an effective alternative remedy by way of appeal under Section 46 of the Prohibition of Benami Property Transactions Act, 1988 before the Appellate Tribunal.

3. In view of the availability of statutory remedy of appeal, this Court



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is not inclined to entertain these writ petitions.

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4. Accordingly, the Writ Petitions are dismissed with liberty to the petitioners to file appeal under Section 46 of the Prohibition of Benami Property Transactions Act, 1988, within period of four weeks from the date of receipt of copy of this order. On filing of such appeal, the Appellate Tribunal shall consider the same and dispose it on its own merits and in accordance with law. Till the petitioners file appeal before the Appellate Tribunal, the respondents are directed not to take any coercive steps against the petitioners for a period of four weeks to enable the petitioners to file an appeal before the Appellate Tribunal. No costs. Consequently, the connected writ miscellaneous petitions are closed.

20.11.2024

Index : Yes/No

Speaking order: Yes/No

Neutral Citation: Yes/No

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Note: The Registry is directed to return the original impugned orders to the learned counsel for the petitioners, after getting necessary endorsement.



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S.SOUNTHAR, J.

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