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Cont.P.No.2074 of 2



THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN
AND
THE HONOURABLE MR.JUSTICE K.SURENDER

Contempt Petition No.2074 of 2025

Radiant Cash Management Services Ltd.,
Represented by its Chief Operating Officer,
No.28, Vijayaraghava Road, T.Nagar,
Chennai – 600 017.

...Petitioner

Vs.

Vijaya Kumar Nimmagadda

...Respondent

Prayer: Contempt Petition filed under Section 11 of the Contempt of Courts Act, seeking to punish the respondent herein for contempt of the orders passed by this Court in W.P.No.13499 of 2025 dated 30.04.2025.

For Petitioner : Ms.L.Maithili



ORDER

(Order of the Court was made by R.SUBRAMANIAN, J.)

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Contempt is complained of the order dated 30.04.2025. The operative portion of the order reads as follows:-

2. The Writ Petition is disposed of with a direction to the Income Tax Department to take a final decision within a period of four (4) weeks from today. It is made clear that the petitioner will be entitled to raise the issue relating to jurisdiction also before the Income Tax Authorities. No costs. Consequently, connected miscellaneous petitions are closed.

2. Consequent upon the order, the learned counsel for the petitioner in the Writ Petition had sent a representation to the Principal Commissioner of Income Tax on 03.06.2025 and that has been responded to by the communication dated 06.06.2025, in which the Authorities have stated that since the cash was seized on 06.11.2024 which falls under the assesment year 2025-26, a decision of refund could be taken only after the assessee files the return of income for the assessment year 2025-26.



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3. This in our considered opinion will not constitute a contempt.

Leaving it open to the petitioner to challenge the communication dated 06.06.2025, this contempt petition is **dismissed**.

(R.S.M., J.) (K.S., J.)
07.07.2025

dsa
Index : No
Neutral Citation : No
Speaking order



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