



W.P. No. 38175 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38175 of 2025

K.K. Venkatanarasimhalu

...Petitioner

Versus

1.Principal Commissioner of Income Tax,
Range – 8, 62, Greams Road, Thousand Lights East,
Thousand Lights, Chennai – 600 006.

2.Assistant Commissioner of Income Tax, Circle – 1,
No.2, Barracks Cross, Officer's Line,
Vellore – 632 001.

3.Joint Commissioner of Income Tax,
Vellore Range,
No.2, Barracks Cross, Officer's Line,
Vellore – 632 001.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus, to direct the 1st respondent to dispose of the application dated 03.01.2020 filed by the petitioner and release the Gold Jewellery along with other assets seized vide the search conducted on 29.01.1998, as expeditiously as this Court may deem fit and also impose appropriate costs on the respondents for the mental agony and undue hardship caused to the petitioner.



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For Petitioner : Mr. Boggaram Sai Sri Teja

For Respondents : Dr.B.Ramasamy,
Senior Standing Counsel

ORDER

This Writ Petition is disposed of at the time of admission without expressing any opinion on merits.

2. Considering the fact that the Respondents representation pursuant to the order dated 22.08.2019 was dismissed in T.C.A. Nos. 395 to 397 of 2012, it appears that the Petitioner's Gold Jewellery and other valuables were seized pursuant to a search conducted under Section 132 of the Income Tax Act. Pursuant to which, the Petitioner had also suffered an adverse Block Assessment Order on 28.01.2000. The aforesaid order was reversed by the Tribunal on 18.04.2012, an order that stands affirmed by the Division Bench through the dismissal of the appeal on the ground of low tax effect.

3. Considering the same, there shall be a direction to the Respondents to dispose of the Petitioner's representation as expeditiously as possible



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preferably within a period three months from the date of receipt of copy of this order.

4. This Writ Petition is disposed of with the above observations. No costs.

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Index : Yes/No
Neutral Citation : Yes/No
AT

To

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C.SARAVANAN, J.

AT

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