

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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DATED: 16.09.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.25371 of 2025 AND
W.M.P.(MD)Nos.19883 & 19884 of 2025

1. Ramachandran Babu Rao

2. Neena Kamelesh Kumar Shah,
W/o.Kamlesh Kumar Shah,
Sole Proprietor, M/s.MECTEC,
32, Shukkan Place-2, Ner Hethar Party Plot,
Science City Road, Solar,
Ahmedabad, Gujarat – 380 060,
Rep. by its power of attorney holder
Kamlesh Kumar Shah,
S/o.Rajanikant Shah,
Shukkan Place-2 Near Hethar Party Plot,
Science City Road, Solar,
Ahmedabad, Gujarat-380 060.

(The second petitioner is withdrawn
vide order dated 16.09.2025.)

... Petitioners

Vs.

1. The Deputy Director Income Tax, Investigation,
DDIT/ADIT(Inv.)2, Madurai ME,
Income Tax Office,
Kulamangalam Main Road,
Madurai, Tamil Nadu – 625 002.

2. The Station House Officer,
BI-Vilakkuthoon police station,
Madurai City, Tamil Nadu.

... Respondents



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Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the entire records in pursuance to the impugned notice dated 23.07.2025 in DIN & Notice No. ITBA/INV/S/131/2025-26/1078840053(1) issued by the first respondent in favour of the first respondent and quash the same as unconstitutional and consequently direct the first respondent to release and hand over a sum of Rs.3,80,00,000/- (Rupees Three Crores Eighty Lakhs only) seized by the second respondent to the hands of the second petitioner by considering the petitioner's representation dated 26.07.2025.

For Petitioner : Mr.Mark J. Jackson
For R-1 : Mr.N.Dilip Kumar
For R-2 : Mr.A.Albert James,
Government Advocate.

* * *

ORDER

Heard both sides.

2. The second respondent police seized a sum of Rs.3,80,00,000/- on 23.07.2025 near Meenakshiamman temple. The consignment cash bundles were being transferred from one car to



another car. The writ petitioner herein was said to be in the recipient vehicle. Hence, summon under Section 131(1A) of the Income Tax Act, 1961 has been issued to him. Challenging the same, this writ petition has been filed.

3. It is well settled that issuance of notice or summon by itself does not infringe the rights of the noticee. The writ petitioner is also said to be a resident of Madurai. The petitioner can as well appear before the first respondent and disclose whatever is within his personal knowledge. The learned Standing counsel categorically assures this Court that the petitioner will not be put to any kind of physical harassment at all. I decline to interfere. This writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

16.09.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

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W.P.(MD)NO.25371 OF 2025

G.R.SWAMINATHAN,J.

PMU

To:

The Station House Officer,
BI-Vilakkuthoon police station,
Madurai City, Tamil Nadu.

W.P.(MD)No.25371 of 2025

16.09.2025