



W.P(MD)No.33500 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33500 of 2025

TJV.Tangamani

... Petitioner

Vs.

- 1.The Principal Chief Commissioner of Income Tax,
O/o The Principal Chief Commissioner of Income Tax,
121, Mahatma Gandhi Road,
Chennai-600034.
- 2.The Deputy Commissioner of Income Tax,
Central Circle II (4), Investigation Wing,
Room No.111, 1st Floor, No.46 Mahatma Gandhi Road,
Chennai-600034.
- 3.The Assistant Commissioner of Income Tax,
Central Circle 2 (3)
No.46, Mahatma Gandhi Road,
Chennai-600034.
- 4.The Assistant Commissioner of Income Tax,
Central Circle II (4) Investigation Wing,
Room No.111, 1st Floor No.46, Mahatma Gandhi Road,
Chennai-600034.
- 5.The Assistant Commissioner of Income Tax,
O/o Assistant Commissioner of Income Tax,
Williams Road, Trichy.



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6. The Principal Commissioner of Income Tax,
Chennai.

(R6 is suo motu impleaded by this Court
vide order dated 27.11.2025 by GRSJ)

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to direct the Respondents No. 1 to 5 to release 640 grams of jewelry belonging to the Petitioner retained from the search proceedings dated 27.09.1996, forthwith by consider the petitioners representation dated 06.11.2025 within a time frame.

For Petitioner : Mr.G.Prabhu Rajadurai

For Respondents : Mr.N.Dilipkumar
for R1 to R6

ORDER

Heard both sides.

2. The income tax department conducted search operation in connection with the cases registered against the former Chief Minister of Tamil Nadu Late.Dr.J.Jayalalitha. During the course of said search, the residence of the writ petitioner's brother Thiru.Mahadevan was also searched on 27.09.1996. During the said search, 1350 grams of jewelry were seized from the writ petitioner's mother Reginakantham's Indian Bank locker, Eswari Nagar Branch, Thanjavur. The case of the petitioner is that 716 grams belongs to the mother, while 640



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grams belongs to the writ petitioner. While the jewelry belonging to the writ petitioner's mother was released, 640 grams of jewelry belonging to the petitioner are still retained by the department. The petitioner seeks release of the same. In this regard, the petitioner has given representation on 06.11.2025.

3. The learned standing counsel states that the sixth respondent is the authority competent to consider the said representation.

4. I direct the sixth respondent to conduct enquiry into the writ petitioner's representation dated 06.11.2025. The petitioner also may be given opportunity of personal hearing. The petitioner is at liberty to produce all the relevant materials in respect of his claim for release. The 6th respondent will pass a speaking order by taking into account all the contentions of the writ petitioner. If the 6th respondent finds the issue in favour of the writ petitioner, the jewelry shall be returned. The entire exercise should be completed within a period of eight weeks from the date of receipt of a copy of this order. The Writ Petition is disposed of accordingly. No costs.

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Index : Yes / No
Internet : Yes/ No
rmi

To

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G.R.SWAMINATHAN, J.



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