



W.P.No.18564 of 2026

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,  
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

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M.Rajkumar,  
S/o.Murugesan,  
No.20/1, 3<sup>rd</sup> Street,  
Union Corbide Colony,  
Kodungaiyur, Chennai - 600 118.

.. Petitioner(s)

Vs

1.The Director General of Income Tax (Investigation),  
Income Tax Department,  
Building No.46 (Old No.108),  
Mahatma Gandhi Road,  
Chennai - 600 034.

2.The Principal Commissioner of Income Tax (Central),  
Building No.46 (Old No.108),  
Mahatma Gandhi Road,  
Chennai - 600 034.

3.Chandrasekaran Joseph Vijay,  
Villa 105, 3<sup>rd</sup> Avenue,  
Panaiyur, Chennai - 600 019.  
PAN: AABPV3488N.

.. Respondent(s)



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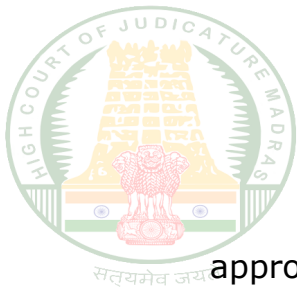
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**PRAYER:** Petition filed under Article 226 of the Constitution of India for the following reliefs:

(i) issue a writ of mandamus to direct the respondents 1 & 2 to examine the materials and findings recorded in the search proceedings conducted under Section 132 of the Income-tax Act, 1961, the sworn statement recorded under Section 132(4), the assessment proceedings and the penalty order passed under Section 271AAB of the Act, and initiate appropriate prosecution proceedings under the relevant provisions of the Income-tax Act, 1961 including Section 276C and other applicable provisions, against the 3<sup>rd</sup> respondent in accordance with law;

(ii) issue a writ of mandamus to direct the appropriate law enforcement authorities to register a First Information Report and conduct investigation into the commission of cognizable offences under the Indian Penal Code, including but not limited to Sections 420, 467, 470, 471 and 120B of IPC, in relation to the suppression of income, receipt of unaccounted cash remuneration and concealment of financial transactions disclosed in the course of the search and statutory proceedings;

(iii) issue a writ of mandamus to direct the respondents 1 & 2 to place the materials gathered during the search, assessment and penalty proceedings before the competent authorities under the Prevention of Money Laundering Act, 2002, for the purpose of examining the existence of a scheduled predicate offence and "proceeds of crime" within the meaning of Sections 2(1)(u) and 3 of the Prevention of Money Laundering Act, 2002, and to take



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appropriate steps for investigation in accordance with the provisions of the said Act.

For Petitioner(s): Mr. S.Sathish

For Respondent(s): Mr. AR.L.Sundaresan  
Additional Solicitor General of India  
Assisted by  
Mr. A.P.Srinivas  
Standing Counsel for R1 & R2

ORDER

(Order of the Court was made by  
the Hon'ble Chief Justice)

Learned counsel for petitioner seeks leave to withdraw the petition.

2. Petition is dismissed as withdrawn. There shall be no order as to costs.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)  
02.06.2026

Index : Yes/No  
Neutral Citation : Yes/No  
kpl



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THE HON'BLE CHIEF JUSTICE  
AND  
G.ARUL MURUGAN,J.

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