

**IN THE HIGH COURT OF JUDICATURE AT MADRAS****DATED: 23-03-2026****CORAM****THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ****CONT.P.No.4186 of 2025**

Shri.Bhuralal Narayanlal,  
No.128/82, Nehru Road,  
B.V. Nagar South,  
Nanganallur,  
Chennai - 600 061.

..Petitioner

Vs.

1. Mr.Sandeep Bandhu,  
The Principal Commissioner of Income Tax,  
Central Circle - 1,  
No.46, Mahatma Gandhi Road,  
Chennai - 600 034.
2. Miss.Gokila Devi,  
The Assistant Commissioner of Income Tax,  
Chennai, Central Circle-1(2),  
No.46, Mahatma Gandhi Road,  
Chennai – 600 034.

..Respondents

This Contempt Petition is filed under Section 11 of Contempt of Courts Act, 1971 praying to punish the Respondents for their utmost intentional, deliberate, wanton and wilful disrespect, disobedience and dis-obedience shown in executing and implementing and complying the order of this Court made in W.P.No.1222 of 2025 on 21.01.2025.

For Petitioner : M/s.T.Banusekar

For Respondents : Mr.A.R.L.Sundaresan,  
Additional Solicitor General of India



## ORDER

This Contempt Petition arises out of the Order dated 21.01.2025 in W.P.No.1222 of 2025 passed by this Court.

2. The learned Additional Solicitor General appeared on behalf of Respondent submitted that pursuant to the Order dated 21.01.2025 in W.P.No.1222 of 2025 passed by this Court, 2<sup>nd</sup> Respondent has issued a Letter dated 09.09.2025 to the Petitioner which reads as follows:

“Sir/Madam/M/s.

***Subject: Online service of Orders – Letter***

*Sub: Release of seized documents – in the case of Mr.Bhuralal N – (PAN: ABAPB0711G) – Reg.*

*Ref: 1. Hon’ble Madras High Court’s Order in W.P.No.1222 of 2025. Please refer to the above.*

*2. Vide above order cited under reference, the Hon’ble Madras High Court directed to release the documents seized during the search proceedings in the premises of the assessee.*

*3. The Principal Commissioner of Income Tax Central – 1, Chennai vide Letter dated 30.06.2025 has accorded permission for release of documents seized.*

*4. In this connection, you are requested to appear before the undersigned for release of documents seized deeds on 11.09.2025 at 03:30 PM along with two witnesses. The documents seized will be released subject to the satisfaction of following conditions.*

*5. The documents which are to be released shall be video graphed and the tape/CD should be kept in sealed packet duly signed by the assessee,*



*the Assessing Officer and a witness and the cost of such videographed is to be borne by the assessee.*

*6. The seized documents which is to be released shall be photographed and cost of such photography is to be borne by the assessee.*

*7. Further, the affidavit to be furnished by the assessee shall inter-alia include an undertaking that the evidentiary value of such photographs as well as video graph of the documents seized shall be the same as that of the seized documents as if the videograph/photograph of the documents has actually substituted the original seized documents.”*

2.1. It is further submitted by the learned Additional Solicitor General that as directed in the above letter, the Petitioner has appeared along with two witnesses and photographer/videographer, before the 2<sup>nd</sup> Respondent on 11.09.2025 at 3.30 p.m. The Respondents have shown/permitted perusal of the documents seized from the premises of Petitioner during the course of search proceedings, to the Petitioner and thereby, the Respondents have duly complied with the Order dated 21.01.2025 in W.P.No.1222 of 2025 passed by this Court.

2.2. The learned Additional Solicitor General also submitted that after the release of seized documents, the Petitioner has addressed a Letter dated 12.09.2025 to the Deputy Commissioner of Income Tax, Central Circle – 1(2), Chennai stating that since the documents which were shown to him were not in readable form and smudged, the same could not be properly verified by him.



3. Considering the above submissions made by the learned Additional Solicitor General appeared on behalf of the Respondents, this Court is of the view that no contempt has been made out by the Respondents. However, it is open to the Petitioner to work out his remedies in the manner known to law, if for any reason, Petitioner is aggrieved by the condition/state of documents shown/permitted to be perused by the Respondents.

4. In the result, this Contempt Petition is closed and the Respondents are discharged from the contempt proceedings.

**23-03-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

mrr

To

1. Mr.Sandeep Bandhu,  
The Principal Commissioner of Income Tax,  
Central Circle - 1,  
No. 46, Mahatma Gandhi Road,  
Chennai - 600 034.
2. Miss.Gokila Devi,  
The Assistant Commissioner of Income Tax,  
Chennai, Central Circle-1(2),  
No.46, Mahatma Gandhi Road,  
Chennai – 600 034.



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**MOHAMMED SHAFFIQ, J.**

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