Order QR

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 39690 of 2026

CNR:{HCMA012218092026}

Sreedaladevi
w/o late S.R.Bhasgeran
Aged 55 years
No 2, 9th Cross Street,
Dr Radhakrishnan Road, Mylapore,
Chennai - 600004

..Petitioner(s)

Vs

1. The Deputy Commissioner of Income Tax
   Central Circle -2(2),
   Investigation Building,
   New No.46, Old No.108,
   Mahatma Gandhi Road, Chennai-600 034.

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

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of mandamus, directing the Respondents to dispose of the Representation dated 11.05.2026 and return the gold jewellery seized on 18.10.1996 weighing 4,500 grams.

For Petitioner(s): Mr. Baskar, G

For Respondent(s): Mr.A.P.Srinivas,
Senior Standing Counsel and
Mr.A.N.R.Jayaprathap
Junior Standing Counsel

https://www.mhc.tn.gov.in/judis

WEB COPY

Order

This Writ Petition has been filed seeking a direction to the respondents to dispose of the representation dated 11.05.2026 and return the gold jewellery seized on 18.10.1996 weighing 4,500 grams.

2.The learned counsel for the petitioner would submit that a search and seizure operation under Section 132 of the Income Tax Act, 1961 was conducted by the Income Tax Department at the petitioner's residence and 4500 grams of gold jewellery was seized on 18.10.1996. Thereafter, a block assessment order passed on 31.10.1997, against which, the petitioner has filed a revision, which was allowed, directing the first respondent to consider and examine the issues afresh. Thereafter, second block assessment order was passed on 31.03.2003, against which, an appeal was filed by the petitioner before the Income Tax Appellate Tribunal (ITAT) and the ITAT remitted back the issues to the first respondent for fresh consideration. Thereafter, third block assessment order was passed on 05.12.2008 by the first respondent. Aggrieved by the said order, the petitioner filed an appeal before the ITAT and the same was partly allowed and the issue was remitted back to the first respondent for verification. However, till date, the first respondent has not passed any consequential order. In this regard, the petitioner also gave representation dated 11.05.2026 and the same is still pending. Hence, the petitioner is constrained to file this petition.

https://www.mhc.tn.gov.in/judis

WEB COPY

3. In reply, Mr.A.P.Srinivas, learned Senior Standing Counsel, who takes notice on behalf of the respondents would submit that the petitioner's representation dated 11.05.2026 will be disposed of by the respondents, within a period of four weeks.

4. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and also perused the materials available on record.

5. This Court, without going into the merits of the case, directs the respondents to consider the representation of the petitioner dated 11.05.2026 on its own merits and dispose of the same in accordance with law, within a period of four weeks from the date of receipt of copy of this order, after issuing notice and affording an opportunity of personal hearing to the petitioner.

6. With the above directions, this writ petition is disposed of. No costs.

28-10-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

RSI

https://www.mhc.tn.gov.in/judis

KRISHNAN RAMASAMY J.

RSI

WEB COPY

To

1. The Deputy Commissioner of Income Tax
   Central Circle -2(2),
   Investigation Building,
   New No.46, Old No.108,
   Mahatma Gandhi Road, Chennai-600 034.

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

WP No. 39690 of 2026

28-10-2026

https://www.mhc.tn.gov.in/judis