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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 49595 of 2025

and WMP No.55438 of 2025

Case QR

CNR: {HCMA012691972025}

T.K. Rajeshwaran
S/o Thiruverkadu Sadagopan Krishnamoorthy,
No.93C/48, TS Gopal Nagar First Street,
Thiruvottiyur, Chennai 600 019.

..Petitioner

Vs

1. The Initiating Officer,
   Joint Commissioner Of Income Tax (OSD)
   Office Of The Joint Commissioner Of Income Tax (OSD) Room No 2 Ground Floor,
   Investigation Building, 46 M.G.Road,
   Nungambakkam, Chennai 600 034.

2. The Sub Registrar,
   Sriperumpudur.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records pertaining to the provisional attachment orderNo.42/DCITBP/2022-23, dated 28.02.2023, issued by the first respondent and quash the same.

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For Petitioner : Mr. S.Alan David Rufus

For Respondent(s): Ms. M. Sheela
Senior Standing Counsel for R1

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ORDER

The present Writ Petition has been filed challenging the provisional attachment order passed by the first respondent dated 28.02.2023.

2. The learned counsel for the petitioner submits that the petitioner purchased two plots bearing Nos. 252 (measuring an extent of 1162.5 sq. ft.) and 253 (measuring an extent of 1147.5 sq. ft.), comprised in Survey Nos. 524/13A and 524/13B respectively, situated at Somangalam Village, Kundrathur Taluk, Kancheepuram District, from one J. Praveena on 16.09.2020. However, the first respondent initiated provisional attachment proceedings under the Prohibition of Benami Property Transactions Act, 1988, against the said vendor, J. Praveena, who is the promoter of Vasantham Promoters, covering the entire layout comprising 29 plots, including the two plots already sold to the petitioner. He further submits that as the petitioner is a *bona fide* purchaser for valuable consideration, the first respondent cannot treat the

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subject properties as benami properties or attach the same. The impugned provisional attachment order was passed without conducting a proper investigation, issuing notice to the petitioner, or adhering to the principles of natural justice. Since the petitioner was neither put on notice nor made a party to the impugned proceedings, he is constrained to approach this Court by way of the present Writ Petition.

3. The learned Senior Standing Counsel appearing for the first respondent submits that out of the 29 plots, the remaining 27 plots remain unsold and that the attachment continues in respect of those plots. She fairly submits that insofar as the two plots purchased by the petitioner are concerned, the sale took place on 16.09.2020, whereas the provisional attachment order was passed much later on 28.02.2023. Since the purchase was made well prior to the attachment order, the petitioner is a *bona fide* purchaser for value, and the attachment cannot be sustained against the petitioner's plots.

4. Recording the fair submission made by the learned Senior Standing Counsel, and considering the fact that the petitioner purchased the subject plots prior to the passing of the provisional attachment order, this Court is of the view that the impugned attachment cannot be continued against the petitioner's

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properties, unless it is subsequently established that the petitioner is a *benamidar* or not a *bona fide* purchaser. Consequently, the impugned provisional attachment order dated 28.02.2023 is liable to be set aside insofar as the petitioner's plots (Plot Nos. 252 and 253) are concerned, and the same stands lifted accordingly.

5. Upon production of a copy of this order, the second respondent / Sub Registrar, Sriperumbudur, is directed to register this order and make necessary entries in the encumbrance records reflecting the lifting of the attachment forthwith.

6. It is made clear that in the event the first respondent subsequently discovers material to establish that the petitioner is not a *bona fide* purchaser, it is open to the first respondent to initiate appropriate proceedings in accordance with law, if so advised. Any such exercise shall be initiated and completed within a period of one (1) year from the date of receipt of a copy of this order, failing which no proceedings shall be initiated against the petitioner in respect of the subject properties thereafter.

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7. With the above directions, this Writ Petition stands disposed of. There shall be no order as to costs. W.M.P.No.55438 of 2025 filed to dispense with the production of the original impugned order, is allowed.

10-11-2026

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To

1. The Initiating Officer,
   Joint Commissioner Of Income Tax (OSD)
   Office Of The Joint Commissioner Of Income Tax (OSD) Room No 2 Ground Floor,
   Investigation Building, 46 M.G.Road,
   Nungambakkam Chennai 600 034

3. The Sub Registrar,
   Sriperumpudur.

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KRISHNAN RAMASAMY, J.

Asi

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