



W.P.No.50112 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50112 of 2025

Bernard Joseph

... Petitioner

Vs.

1.The Principal Commissioner of Income Tax – 3,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax,
Central Circle – 2(1),
Aayakar Kaaryaalay,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

3.The Assistant Director of Income Tax (INV.)
Aayakar Kaaryaalay,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the Respondents to consider the representation issued by the Petitioner dated 22.09.2025 and 24.11.2025.



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For Petitioner : Mr.R.C.Paul Kanagaraj
For Respondents : Mr.A.N.R.Jayaprathap
Junior Standing Counsel

ORDER

Mr.A.N.R.Jayaprathap, learned Junior Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission with the consent of the learned counsel for the Petitioner and the learned Junior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has sought for a direction to the Respondents to consider the Petitioner's representation dated 22.09.2025 and 24.11.2025.

4. The Petitioner was initially an assessee of the Income Tax Officer, Ward – 1, Pondicherry was transferred to the office of the 2nd Respondent. It being the case proceedings were initiated under Section 127 read with Section 120 of the Income Tax Act, 1961 vide order dated 30.10.2025, pursuant to a search and seizure conducted on 01.08.2025.



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5. The case of the Petitioner is that on 01.07.2025, a sum of Rs.19.5 lakhs was seized from the custody of the Petitioner and therefore, the Petitioner has sent a representation dated 24.11.2025 to the office of the 2nd Respondent for refund of the said amount.

6. The learned Junior Standing Counsel for the Respondents on instructions submitted that although the tracking report has been filed by the Petitioner. A copy of the representation dated 24.11.2025 has not been received by the office of the 2nd Respondent. It is further submitted that if a fresh copy of the representation is forwarded, the same will be considered and disposed of on merits by the Respondent.

7. Recording the above submission of the learned Junior Standing Counsel for the Respondents, the Petitioner is permitted to physically deliver a copy of the representation dated 24.11.2025 with the office of the 2nd Respondent latest by 13.02.2026 which shall be acknowledged and disposed of on merits as expeditiously as possible, preferably within a period of 15 days thereafter.



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8. Needless to state, before passing any such order, the Respondent

shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above

observations. No costs.

19.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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