BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7445 of 2026
and
W.M.P.(MD) No.6113 of 2026

Neena Kamlesh Kumar Shah,
W/o. Kamlesh Kumar Shah,
Sole Proprietor, M/s.MECTEC
32 Shukkan Place - 2 Near Hethar Party Plot,
Science City Road, Solar,
Ahmedabad, Gujarat - 380 060
Represented by the Power of Attorney Holder
Kamlesh Kumar Shah,
S/o. Rajanikant Shah,
Shukkan Place - 2 Near Hether Party Plot,
Science City Road, Solar,
Ahmedabad, Gujarat - 380 060. ... Petitioner

Vs.

1.The Deputy Director Income Tax,
Investigation, DDIT/ADIT (Inv.) 2,
Madurai ME, Income Tax Office,
Kulamangalam Main Road,
Madurai, Tamil Nadu - 625 002.

2.The Station House Officer,
BI-Vilakkuthoon Police Station,
Madurai City, Tamil Nadu. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus directing the first respondent to release and hand over a sum of Rs.3,80,00,000/- (Rupees Three Crore Eighty Lakhs only) seized by the second respondent by considering the petitioner's representations dated 26.07.2025 and 24.11.2025 respectively.

For Petitioner	: Mr.Mark J.Jackson
For R1	: Mr.N.Dilip Kumar Standing Counsel
For R2	: Mr.K.Gnanasekaran Government Advocate (Crl. Side)

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ORDER

This Writ Petition has been filed for the issuance of a Writ of Mandamus directing the first respondent to release and hand over a sum of Rs.3,80,00,000/- (Rupees Three Crore Eighty Lakhs only) seized by the second respondent, by considering the petitioner's representations dated 26.07.2025 and 24.11.2025.

2. When the matter came up for admission on 18.03.2026, Mr.N.Dilip Kumar, learned Standing Counsel appearing on behalf of the first respondent, pointed out that this Writ Petition has been filed by

Neena Kamlesh Kumar Shah, represented through her Power of Attorney, but, the said Neena Kamlesh Kumar Shah is not alive. The learned Standing Counsel also produced a Death Certificate of the said Neena Kamlesh Kumar Shah, who died on 12.10.2025 at Breach Candy Hospital Trust. Under these circumstances, when this Court questioned the learned counsel for the petitioner, the learned counsel for the petitioner submitted that as on that date, he had instructions that the petitioner was alive. Therefore, this Court posted the matter today under the caption "for orders" with directions to the Power of Attorney Holder to appear, along with the petitioner, Neena Kamlesh Kumar Shah, virtually, even if it is not physically possible.

3. Today, the Power of Attorney Holder, Kamlesh Kumar Shah, who is said to be the husband of the petitioner, Neena Kamlesh Kumar Shah, is physically present before this Court. A memo for withdrawal is filed. In the memo, a letter from the Power of Attorney Holder, who is present before this Court, namely, Kamlesh Kumar Shah, addressed to the learned counsel for the petitioner, Mr.Mark J.Jackson, is also annexed, in which he submits that it is true that his wife passed away on 12.10.2025 at Breach Candy Hospital Trust due to colon cancer and in view of the legal

issues and the immense mental distress, without realising the seriousness, he has not properly instructed the counsel. The learned counsel, therefore, files a memo to withdraw the writ petition with liberty to the legal heirs of the deceased petitioner to file a fresh writ petition on the same cause of action.

4. Per contra, Mr.N.Dilip Kumar, learned Standing Counsel appearing on behalf of the first respondent, by taking this Court through the typed set of papers filed along with this Writ Petition, would submit that even as on the date of making the representations, the said Neena Kamlesh Kumar Shah was not alive and that it is a wilful and calculated attempt to defraud the Income Tax Department and that it is such a scam that is undertaken by approaching the Courts in different parts of the country.

5. I have considered the rival submissions made on either side and perused the material records.

6. When, on the first occasion, even after questioning by this Court, the matter was adjourned for appearance of the petitioner through video

conferencing, at this stage, there is no question of permitting the petitioner to withdraw this Writ Petition. The reason that is adduced is not acceptable to this Court. Therefore, when this Writ Petition is wilfully filed in the name of a dead person, it cannot be permitted to be withdrawn.

7. (i) This Writ Petition is dismissed with exemplary costs of Rs.1,00,000/- (Rupees One Lakh only), to be remitted into Account No. 6514082295, in the name of Registrar (Admin.), Indian Bank, Madurai High Court Branch, Madurai.

(ii) Other than the filing of this Writ Petition, the making of representations is otherwise calculated attempt and if any criminal offence is made out, it will be open for the Income Tax Department to forward any complaint to the jurisdictional police or to take such further action in the manner known to law.

(iii) The dismissal of this Writ Petition will not in any manner preclude the legal heirs from making any lawful claim, if they still choose to do so.

(iv) No costs. Consequently, the connected Miscellaneous Petition is closed.

23.03.2026

JEN
Neutral Citation : No

To
1.The Deputy Director Income Tax,
Investigation, DDIT/ADIT (Inv.) 2,
Madurai ME, Income Tax Office,
Kulamangalam Main Road,
Madurai, Tamil Nadu - 625 002.

2.The Station House Officer,
BI-Vilakkuthoon Police Station,
Madurai City, Tamil Nadu.

D.BHARATHA CHAKRAVARTHY, J.

JEN

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