



W.P.SR.No.49938 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.04.2026

CORAM :

THE HONOURABLE MR.SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

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M.Rajkumar,
S/o.Murugesan,
No.20/1, 3rd Street,
Union Corbide Colony,
Kodungaiyur, Chennai - 600 118. .. Petitioner(s)

Vs

- 1.The Director General of Income Tax (Investigation),
Income Tax Department,
Building No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai - 600 034.
- 2.The Principal Commissioner of Income Tax (Central),
Building No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai - 600 034.
- 3.Chandrasekaran Joseph Vijay,
Villa 105, 3rd Avenue,
Panaiyur, Chennai - 600 019.
PAN: AABPV3488N. .. Respondent(s)

PRAYER: Petition filed under Article 226 of the Constitution of India for
the following reliefs;

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i. issue a writ of mandamus to direct the respondents 1 & 2 to examine the materials and findings recorded in the search proceedings conducted under Section 132 of the Income-tax Act, 1961, the sworn statement recorded under Section 132(4), the assessment proceedings and the penalty order passed under Section 271AAB of the Act, and initiate appropriate prosecution proceedings under the relevant provisions of the Income-tax Act, 1961 including Section 276C and other applicable provisions, against the 3rd respondent in accordance with law;

ii. issue a writ of mandamus to direct the appropriate law enforcement authorities to register a First Information Report and conduct investigation into the commission of cognizable offences under the Indian Penal Code, including but not limited to Sections 420, 467, 470, 471 and 120B of IPC, in relation to the suppression of income, receipt of unaccounted cash remuneration and concealment of financial transactions disclosed in the course of the search and statutory proceedings;

iii. issue a writ of mandamus to direct the respondents 1 & 2 to place the materials gathered during the search, assessment and penalty proceedings before the competent authorities under the Prevention of Money Laundering Act, 2002, for the purpose of examining the existence of a scheduled predicate offence and "proceeds of crime" within the meaning of Sections 2(1)(u) and 3 of the Prevention of Money Laundering Act, 2002, and to take appropriate steps for investigation in accordance with the provisions of the said Act."



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For Petitioner(s): Mr.Sunny Sheen
for Mr.S.Sathish

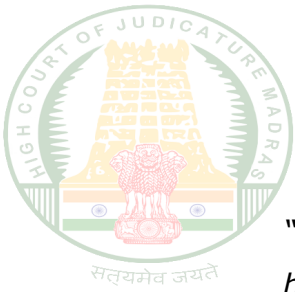
ORDER

(Order of the Court was made by G.ARUL MURUGAN, J.)

Heard the learned counsel for the petitioner.

2. The Writ Petition in SR stage before numbering, is listed before this Court under the caption "for maintainability".

3. The issue regarding the Registry refusing to number a case, raising a doubt regarding maintainability is no longer *res integra*. In the case of *P.Surendran vs. State, reported in 2019 (9) SCC 154*, which arose pursuant to the order of the Registry of this Court in refusing to number a case, the Hon'ble Supreme Court held that the High Court Registry could not have exercised the power to decide on maintainability of a case, as it is a judicial function in the realm of the Court and directed the Registry to number the case and post before Court. For easy reference, the relevant portion is extracted hereunder;



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"11. Therefore, we hold that the High Court Registry could not have exercised such judicial power to answer the maintainability of the petition, when the same was in the realm of the Court. As the power of judicial function cannot be delegated to the Registry, we cannot sustain the order, rejecting the numbering/registration of the petition, by the Madras High Court Registry. Accordingly, the Madras High Court Registry is directed to number the petition and place it before an appropriate Bench."

4. However, even after the decision in *P.Surendran* case, the Registry continued to raise the issue regarding maintainability in numbering the case. As such pursuant to the grievances raised by the Bar Associations, the same was placed before the Grievance Redressal Committee (constituted as per the decision of the Hon'ble Supreme Court in *District Bar Association Dehradun Vs. Ishwar Shandilya & Others*, reported in (2020) 17 SCC 672).

5. The Grievance Redressal Committee considered the issue and resolved that since the Hon'ble Supreme Court in the case of *P.Surendran* referred supra, had held that the power of judicial function cannot be delegated to the Registry; the Registry is only bound to scrutinize the orderliness of the case papers filed by the litigants/lawyers. If the requirements under the Rules are complied



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with, then the petition is to be numbered. If at all the Registry has any doubt regarding maintainability of the petition, then the Registry has to number the case with an endorsement "numbered subject to maintainability".

6. The Committee resolved that the Registry, henceforth shall not refuse to number any case on the ground that it is not maintainable under law. In this context, it is not necessary for the Registry to put up a note for maintainability before the Hon'ble Judge dealing with the roster for listing the same under the caption "for maintainability". The Registry is bound to number all the petitions, if the papers are otherwise in order and list the same before the Court holding the roster, under the caption "for maintainability".

7. Even pursuant to the aforesaid resolution by the Grievance Redressal Committee, the Registry continued to raise the issue of maintainability in numbering the case and listed the cases in SR stage before the Court, under the caption "for maintainability".

8. Again, when a similar issue arose, in respect of not numbering the case on the ground of maintainability following an administrative



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order dated 18.06.2025, the Hon'ble Supreme Court, in the case of *S.Balakrishnan vs. State of Tamil Nadu [S.L.P.(Crl.)Diary No.33621 of 2025]*, called for a report from the Registrar General of this Court for not numbering the petition and placing it before the Court for deciding on maintainability. Pursuant to the compliance report filed enclosing the resolution taken by the Grievance Redressal Committee, the Hon'ble Supreme Court by order dated 05.08.2025 observing that since it has been clarified that the petitions will be numbered and thereafter placed before the Hon'ble Roster Judge, where the issue of maintainability would then be decided, directed that the said decision shall be implemented by the High Court. The relevant paragraphs of the order are extracted hereunder;

"3. Pursuant to the above order, the Additional Registrar General, Madurai Bench of Madras High Court has filed a compliance report. In the compliance report, in paragraph Nos.2.x. and 2.xi., it is stated as follows:

"x. It is most respectfully submitted that, the Grievance Redressal Committee (constituted as per order of the Hon'ble Supreme Court in District Bar Association Dehradun Vs. Ishwar Shandilya & Others in (2020) 17 SCC 672) regarding procedural changes in filing/listing of the matters in respect of Madurai Bench headed by the



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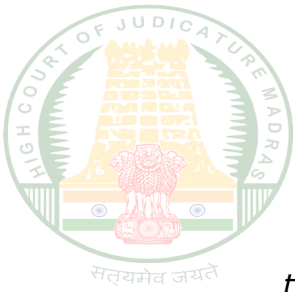
Hon'ble Administrative Judge have taken a decision that all the petitions filed before the Court shall be numbered subject to maintainability and placed before the Hon'ble Roster Judge for decision as to maintainability.

xi. The above resolution will be placed before the Hon'ble Chief Justice for approval. Hence, hereinafter all the petitions will be numbered and placed for appropriate order before the Hon'ble Roster Judge."

4. Learned counsel representing the High Court submits that the issue was placed before the Grievance Redressal Committee constituted under directions of this Court in District Bar Association Dehradun Vs. Ishwar Shandilya & Ors., (2020) 17 SCC 672 and a procedural change was recommended where under the matter would have to be placed before the Roster Judge after submitting the report.

5. We find from the extracted paragraph No.2.x. that the matters would now be numbered subject to maintainability and, thereafter, placed before the Hon'ble Roster Judge for decision as to maintainability. The second paragraph, i.e., 2.xi. clarifies the same by providing that the petitions will be numbered and placed before the Hon'ble Roster Judge.

6. Since a conjoint reading of the aforesaid two paragraphs of the report indicate that the issue of maintainability would now be decided by the Roster Judge, we deem it appropriate to close the proceeding.



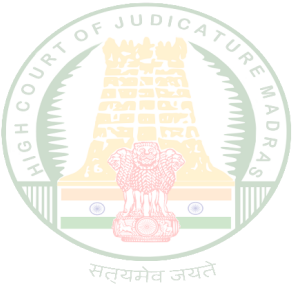
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7. *The Special Leave Petition stands disposed of by directing that the afore-quoted portion of the report shall be implemented by the High Court."*

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9. By referring to the resolution of the Grievance Redressal Committee dated 16.07.2025, the order of the Hon'ble Supreme Court dated 05.08.2025 and after obtaining the approval of the Hon'ble Chief Justice, the Registrar General has issued a Circular in R.O.C.No.77113-A/2025/F1 dated 28.08.2025, directing the Registry not to refuse to number any petition filed on the ground that it is not maintainable under law, but instead the case has to be numbered and thereafter, listed before the Court holding the Roster under the caption "for maintainability". The relevant portion of the Circular reads thus;

"Thus, the Registry is hereby directed, not to refuse to number any petition filed on the ground that it is not maintainable under law. In this context, it is not necessary that the Registry needs to put up a Note before the Honourable Judges for listing the same under the caption "For Maintainability". Registry is bound to number all the petitions, if the papers are otherwise in order and list the same before the Court holding roster under the caption "For Maintainability".

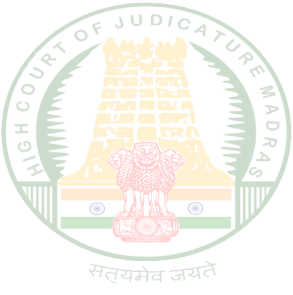


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10. However in spite of the issue having been settled and also necessary Circulars in this regard having been issued, we are surprised to note that still the Registry is continuing with the practice of not numbering the petition on the ground that it is not maintainable and is putting up a note and listing the case before Court in SR stage under the caption for maintainability.

11. In view of the decision of the Hon'ble Apex Court, the directions and circular already issued, we hereby direct the Registry not to refuse to number any case raising the issue of maintainability. If the cases filed are otherwise in order but the Registry still has a doubt regarding maintainability, the case shall be numbered with an endorsement "numbered subject to maintainability" and shall be listed before the concerned Hon'ble Roster Judge, separately under the caption "for maintainability", along with the objections raised and compliance reported. It is for the Court to decide on maintainability of the case and if found maintainable, then to consider the case on merits.



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12. The Registrar General is directed to circulate the copy of this order to all the concerned sections of the Registry. Henceforth, the directions issued shall be scrupulously followed by the Registry.

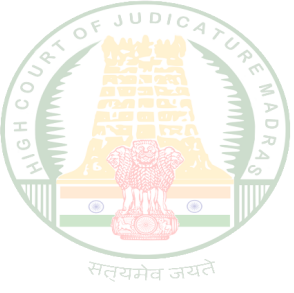
13. In view of the above, the Registry is directed to number the above writ petition with an endorsement "numbered subject to maintainability" and list the case for admission, separately under the caption "for maintainability".

(SUSHRUT ARVIND DHARMADHIKARI, CJ) (G.ARUL MURUGAN, J)
08.04.2026

Index : Yes/No
Neutral Citation : Yes/No
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To

The Registrar General,
High Court of Madras,
Chennai.



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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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