

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-08-2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

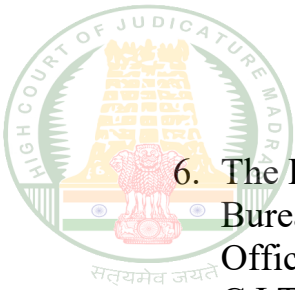
CRL OP No. 21452 of 2026

B.Rajkumar
S/o.Babulal,
Carrying on business under the name Maharaja
Jewellers,
at Shop No.20/21, Arihant Plaza,
Veerappan Street, Sowcarpet,
Chennai - 600 079.

..Petitioner(s)

Vs

1. The Commissioner of Police,
Greater Chennai Police,.
Office of the Commissioner of Police,
No.132, EVK Sampath Salai,
Vepery, Chennai - 600 007.
2. The Deputy Commissioner of Police,
Flower Bazaar District,
Greater Chennai Police,
No.50, NSC Bose Road,
George Town, Chennai - 600 001.
3. The Inspector of Police,
C-2 Elephant Gate Police Station,
Greater Chennai Police,
Elephant Gate, George Town,
Chennai - 600 001.
4. The Commissioner of Commercial Taxes and
State Tax,
Commercial Taxes and Registration
Department, Ezhilagam, Chepauk,
Chennai - 600 005.
5. The Join Commissioner (Intelligence),
Officer of the Commissioner of Commercial
Taxes and State Tax,
Commercial Taxes and Registration
Department, Ezhilagam, Chepauk,
Chennai - 600 005.



6. The Director and Head,
Bureau of Indian Standards (Southern Regional
Office),
C.I.T. Campus, IV Cross Road,
Taramani, Chennai - 600 113.

..Respondent(s)

Prayer: This Criminal Original Petition is filed under Section 528 of BNSS, praying to direct the Respondents 4 to 6 not to harass the Petitioner under the guise of enquiry or investigation.

For Petitioner(s): M/s.A.Neeraj

For Respondent(s): Mr.M.Mohamed Riyaz,
Government Advocate (Crl. Side)For R1 to R3

ORDER

The prayer in the Criminal Original Petition is directing the respondents 4 to 6 not to harass the petitioner under the guise of enquiry or investigation.

2. The grievance of the petitioner is that the respondents 4 to 6, being tax officials, without following the procedure mandated under the Tamil Nadu Goods and Services Act, 2017, are coming to the premises of the petitioner and are harassing him. If that be so, it will be open for the petitioner to challenge the actions of the said individuals. If anything illegal is done, a specific complaint can also be given, if it amounts to criminal offences, or if any violation of the Act per se is given, it will be open for the petitioner to move the higher officials or appropriate application under Article 226 of the Constitution of India. When



the relief prayed for is with reference to the seizure or inspection by the tax officials, it cannot be said that it is within the four corners of the Code of Criminal Procedure, so as to exercise the power under Section 482 Cr.P.C./528 BNSS.

3. The learned counsel for the petitioner would bring to the notice of the Court that Section 67(10) of TNGST Act 2017, that any search and seizure shall be as per the provisions of Cr.P.C. Merely because the power to conduct search or seizure is given to the tax officials and they have to follow the procedure as laid down under the Cr.P.C. or BNSS, and the same, by itself, will not make the instant case a candidate for exercise of power under Section 482/528 BNSS. Therefore keeping open the liberty of the petitioner to challenge any of the action of the tax authorities in the manner known to law before the appropriate forum, the prayer before this Court cannot be countenanced and as such, the Criminal Original Petition stands disposed of.

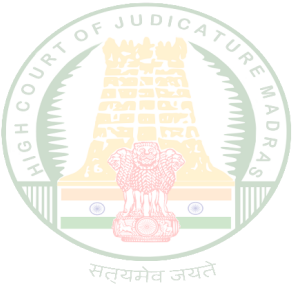
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Neutral Citation: No
PVS



To

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6. The Director and Head,
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Office),
C.I.T. Campus, IV Cross Road,
Taramani, Chennai - 600 113.
7. The Public Prosecutor,
High Court, Madras



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D.BHARATHA CHAKRAVARTHY, J.

PVS

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