



WEB COPY



W.P.No.14645 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2026

CORAM

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WP No.14645 of 2026
and WMP No.15887 of 2026

R.Kumaravel
S/o.Ramanathan,
No.10/118, T B Koil Street,
Triplicane, Chennai - 600 005.

Petitioner(s)

Vs

Director General of Income Tax (Investigation)
Aayakar Kaaryaalay, 121, M G Road
Nungambakam, Chennai - 600 034
and 7 others

Respondent(s)

For Petitioner(s): Mr. V.Raghavachari
Senior Counsel
for Mr.V.R.Shanmuganathan

For Respondent(s): Mr. AR.L.Sundaresan
Additional Solicitor General of India
assisted by Mr.A.P.Srinivas
Senior Standing Counsel for R1

Mr.V.Chandrasekaran



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for R2

Mr. Niranjana Rajagopalan
Standing Counsel
for R3 and R4

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

The petitioner has filed this writ petition seeking issuance of a writ of mandamus directing respondent Nos.3 and 4, namely the Election Commission of India and the Returning Officer, to verify into the financial disclosures, sources of income, transactions, and statutory filings of the fifth respondent (S.Udhayanidhi), made in his election affidavits filed before the fourth respondent.

2. Learned Senior Counsel appearing on behalf of the petitioner submits that a comparative analysis of the election affidavits filed by the fifth respondent in 2021 and 2026, cross-referenced with statutory filings before the Ministry of Corporate Affairs (MCA), exposes a blatant pattern of material discrepancies. He pointed out that there is unexplained disappearance of previously declared assets; unexplained variations in loans; direct



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contradictions between sworn affidavit disclosures and official corporate filings; mischaracterization of financial transactions; suppression of statutory non-compliance; and financial activity wholly disproportionate to the fifth respondent's declared income.

3. Learned Senior Counsel further submitted that these glaring inconsistencies render the affidavits inherently unreliable and defeat the core objective of electoral transparency. He added that these false and incomplete disclosures constitute a clear violation of the Representation of the People Act, 1951, thereby directly infringing upon the fundamental right of voters to make an informed electoral choice.

4. Learned Senior Counsel also submitted that the voter's right to know the antecedents of a candidate is a fundamental right flowing from Article 19(1)(a) of the Constitution of India and that information about the candidate is essential for meaningful exercise of the franchise.



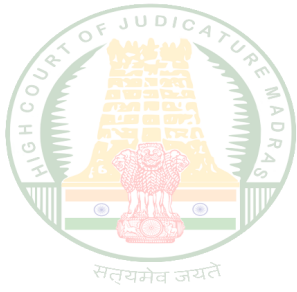
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5. Mr.Niranjan Rajagopalan, learned Standing Counsel accepts notice on behalf of respondent Nos.3 and 4, and submits Section 125A of the Representation of the People Act, 1951 clearly provides penal measure for filing affidavit giving false information or concealing information. He submitted that qua complaints of filing of false affidavit, a circular dated 24.8.2021 has been issued by the Election Commission of India.

6. Mr.AR.L.Sundaresan, learned Additional Solicitor General of India, along with Mr.A.P.Srinivas, learned Senior Standing Counsel, appear on behalf of the first respondent and seek time to file a reply.

7. Mr.V.Chandrasekaran, learned counsel, accepts notice on behalf of the second respondent.

8. Issue notice to respondent Nos.5 to 8 returnable by 20.4.2026.



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List on 20.04.2026. The respondents are directed to file their respective reply by then.

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(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
15.04.2026

sasi

To:

1. The Director General of Income Tax (Investigation)
Aayakar Kaaryaalay, 121 M G Road Nungambakam
Chennai - 600 034.
2. The Regional Director, Ministry of Corporate Affairs
Shastri Bhavan, 26 Haddows Road, Nungambakkam,
Chennai - 600 006
3. The Election Commission of India
Nirvachan Sadan, Ashoka Road, New Delhi-110 001
4. The Returning officer
District Election Officer and District Collector,
Collectorate, Chennai - 600 014