



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-01-2026**

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**THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE**

W.P.Nos.24351 & 24355 of 2025

and

W.M.P.Nos.27404 & 27411 of 2025

1.M/s.TVH Energy Resource Pvt.Ltd.

... Petitioner in W.P.No.24351 of 2025

2.M/s.True Value Homes (India) Pvt. Ltd.

... Petitioner in W.P.No.24355 of 2025

Vs.

1.The Senior Intelligence Officer,  
Directorate of Revenue Intelligence,  
Unit No.15, Magnet Corporate Park,  
100 Ft. Thaltej- Hebatpur Road,  
Off. Sola Over Bridge,  
Ahmedabad- 380 054. & 2 Others.

Respondents in both WPs.

For Petitioner : Mr.Hari Radhakrishnan  
(in both WPs)

For Respondents : Mr.M.Santhanaraman  
(in both WPs) Senior Standing Counsel

### **ORDER**

The learned counsel for the petitioners submits that he is led by a senior counsel and he is held up in another court today. He seeks for a short adjournment. However, the learned Senior Standing Counsel appearing for the respondents would submit that the petitioners are not co-operating with the

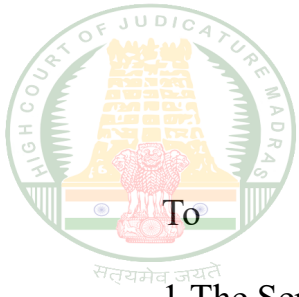


investigation. The same is disputed by the learned counsel for the petitioners, who would submit that the petitioners are willing to participate in the investigation by appearing before the respondents on the specified date as per the summons received by the petitioners. The said undertaking given by the petitioners before this Court is recorded. Necessarily, the petitioners will have to appear before the respondents as and when the respondents call them for enquiry.

2. Since the learned counsel for the petitioners is not ready today, post the matter 'for arguments' finally on 11.02.2026.

**30.01.2026**

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To

1. The Senior Intelligence Officer,  
Directorate of Revenue Intelligence,  
Unit No.15, Magnet Corporate Park,  
100 Ft. Thaltej- Hebatpur Road,  
Off. Sola Over Bridge,  
Ahmedabad – 380 054.

2. The Assistant Director,  
Directorate of Revenue Intelligence,  
27, G.N.(Chetty) Road,  
T.Nagar, Chennai – 600 017.

3. The Commissioner of Customs,  
Chennai Import Commissionerate,  
Custom House, No.60, Rajaji Salai,  
Chennai – 600 001.



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**ABDUL QUDDHOSE, J.**

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**30.01.2026**