

382/11  
Roc.No. 32925/A/2018/G4



### OFFICIAL MEMORANDUM

Sub: Courts – Designation of one or more Courts of Magistrate of first class as Special Courts in the State of Tamil Nadu and Union Territory of Puducherry for trial of offences under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 – Request of the Principal Chief Commissioner of Income Tax, Tamil Nadu and Puducherry – Instructions – Regarding.

- Ref:
1. Letter received from the Principal Chief Commissioner of Income Tax, in C.No.CHE/COORD/115(4)/2018-19, dated 01.05.2018.
  2. G.O.Ms.No.1293, Home Department, dated 24.05.1982
  3. G.O.Ms.No.446, Home (Courts-II) Department, dated 27.02.1984.
  4. High Court's letter in Roc.No.32925/A/2018/G4, dated 09.11.2018.

I am to state that the Government, in G.O.(Ms).No.1293, Home Department, dated 24.05.1982, have issued orders for constitution of Additional Courts at Madras (2 Courts – in the cadre of Chief Metropolitan Magistrate) and Madurai (1 Court – in the cadre of Sub Judge) for speedy trial of Economic Offences.

I am also to state that the Government, in the aforesaid Government Order, have issued Notification-I under the proviso to sub-Section (1) of Section 11 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974) for establishing a Special Court of Judicial Magistrate of the First Class at Madurai for the local area

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comprising of the Districts of Madurai, Ramanathapuram, Tirunelveli and Kanniyakumari for trial of Economic Offences and the Notification-II under sub-Section (1) of Section 16 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), establishing two Courts of Metropolitan Magistrate at Madras.

Further, the Government, in G.O.(Ms).No.446, Home (Courts-II) Department, dated 27.02.1984, have issued amendment to Notification I issued in para 4 of G.O.(Ms).No.1293, Home Department, dated 24.05.1982 and in the said Notification, after the expression "Economic Offences" the following have been added, namely:-

"covered under the following Central Acts:-

1. The Central Excise and Salt Act, 1944 (Central Act I of 1944)
2. The Imports and Exports (Control) Act, 1947 (Central Act XVIII of 1947)
3. The Wealth Tax Act, 1957 (Central Act 27 of 1957)
4. The Income Tax Act, 1961 (Central Act 43 of 1961)
5. The Customs Act, 1962 (Central Act 52 of 1962)
6. The Gold (Control) Act, 1968 (Central Act 45 of 1968)
7. The Foreign Exchange Regulation Act, 1973 (Central Act 46 of 1973)
8. The Companies (Profits) Sur-tax Act, 1964 (Central Act 7 of 1964)
9. The Gift Tax Act, 1958 (Central Act 18 of 1958)
10. The Export (Quality Control and Inspection ) Act, 1963 (Central Act 22 of 1963)
11. The Companies Act, 1956 (Central Act 1 of 1956)
12. The Monopolies and Restrictive Trade Practices Act, 1969 (Central Act 54 of 1969".

The High Court in its letter in the reference fourth cited above, have forwarded the Draft Notification under Section 11(1) and 16 (1) of Criminal

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Procedure Code, 1973, to the Government, in supersession of the previous Notifications issued in the Government Orders second and third cited above, by including the Black Money Act, 2015, and orders of the Government are awaited.

2. Therefore, all the Chief Judicial Magistrates, except Madurai, Dindigul, Ramanathapuram, Kanniyakumari, Sivagangai, Virudhunagar, Tirunelveli, Thoothukudi and Theni Districts are hereby instructed to entertain the complaints filed under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 and to take cognizance of the said cases.

3. The receipt of this Official Memorandum is required to be acknowledged at once.

HIGH COURT, MADRAS.  
DATED: 23.11.2018.

Sd/-C.KUMARAPPAN  
REGISTRAR GENERAL.

//True copy//Forwarded by order//

*B. Vidya*  
Sub Assistant Registrar(Admn.IV)

To

1. The Principal Judge, City Civil Court, Chennai.
2. All the Principal District Judges/District Judges.
3. The District Judge-cum-Chief Judicial Magistrate,  
The Nilgris at Udhamandalam.
4. The Chief Metropolitan Magistrate, Egmore at Allikulam Complex, Chennai.
5. All the Chief Judicial Magistrates.