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CRL RC(MD) No. 1111 of 2025



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON: 06.10.2026

DELIVERED ON: 16.10.2026

CORAM

THE HON'BLE MR.JUSTICE B.MURUGESAN

CRL RC(MD) No. 1111 of 2025

CNR:{HCMD011002702025}



Case QR

Mahalakshmi

..Petitioner(s)

Vs

The State of Tamilnadu Rep.by
The Inspector of Police, Rajapalayam South Police
Station, Virudhunagar District

..Respondent(s)

PRAYER: C-45R. To call for the records pertaining to order dated 04.07.2025 passed in Cr.MP.No.467 of 2025 on the file of Learned Judicial Magistrate, Rajapalayam and set aside the same by allowing the Revision Petition and pass such further or other orders.

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

For Respondent(s): Mr.D.Venkatesh,
Additional Public Prosecutor

ORDER

Heard and admitted.

02. With the consent of both parties, this criminal revision was taken up for final hearing on 06.10.2026.



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03. Challenging the order dated 04.07.2025 of the Judicial Magistrate, Rajapalayam, hereinafter referred to as 'the trial court' for the sake of brevity, passed in Crl.MP No.467/2025 (in Cr No.83/2024 on the file of Rajapalayam South Police Station), declining to defreeze her bank account (10056876024) maintained in Pandiyan Grama Bank, Cholapuram Branch, the revision petitioner/petitioner/A12 has filed this Criminal Revision Petition under S.438 BNSS.

04. For the sake of convenience, the parties are referred hereunder according to their litigative status and ranking in this criminal revision, 'the revision petitioner' and 'the revision respondent', unless the context otherwise requires.

05. Prefatory facts are that for the offences under S.395, S.457, S.458, S.414 and S.120 (B) IPC, a criminal case has been registered on the file of Rajapalayam South Police Station in Cr No.83/2024 where the revision petitioner is A12, that the revision petitioner has a bank account (10056876024), maintained in Pandiyan Grama Bank, Cholapuram Branch, that the respondent police has frozen such bank account of the revision petitioner without any notice, that the revision



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petitioner filed an application in Crl.MP No.467/2025 on the file of the trial court with a prayer to defreeze such frozen bank account and that the trial court has passed an order in Crl MP No.467/2025 declining to defreeze her bank account (10056876024) maintained in Pandiyan Grama Bank, Cholapuram Branch.

06. Challenging such order of the trial court declining to defreeze her bank account (10056876024) maintained in Pandiyan Grama Bank, Cholapuram Branch, the revision petitioner has filed this criminal revision.

07. Heard both sides, and perused all the materials available.

08. Learned counsel for the revision petitioner would submit that when the bank accounts of the revision petitioner have been seized/frozen by the respondent police without any notice to the revision petitioner, and when such seizure of the bank accounts has not been reported forthwith to the jurisdictional magistrate, the seizure of such bank accounts is illegal, that therefore, the order of the trial court declining to defreeze the bank account (10056876024) of the revision petitioner maintained in Pandiyan Grama Bank, Cholapuram Branch, is not sustainable.



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09. Learned Additional Public Prosecutor appearing for the revision respondent would fairly concede that the failure to report forthwith the seizure of the bank accounts to the jurisdictional magistrate is fatal to the case of the revision respondent.

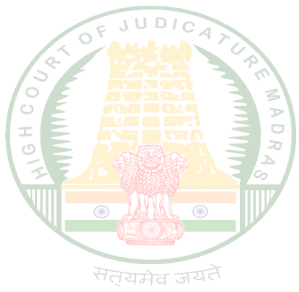
10. Point for determination is whether the revision petitioner is entitled to get an order allowing this criminal revision and reversing the order of the trial court in Crl MP No.466/2025 declining to defreeze the bank account (10056876024) of the revision petitioner maintained in Pandiyan Grama Bank, Cholapuram Branch?

11. At the very outset, this court would like to refer to S.106 BNSS/ S.102 CrPC which would read as under:

106. Power of police officer to seize certain property.

(1) Any police officer may seize any property which may be alleged or suspected to have been stolen, or which may be found under circumstances which create suspicion of the commission of any offence.

(2) Such police officer, if subordinate to the officer in charge of a police station, shall forthwith report the seizure to that officer.



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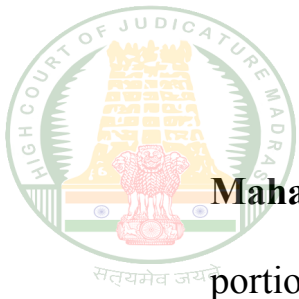
(3) Every police officer acting under sub-section (1) shall *forthwith* report the seizure to the Magistrate having jurisdiction and where the property seized is such that it cannot be conveniently transported to the Court, or where there is difficulty in securing proper accommodation for the custody of such property, or where the continued retention of the property in police custody may not be considered necessary for the purpose of investigation, he may give custody thereof to any person on his executing a bond undertaking to produce the property before the Court as and when required and to give effect to the further orders of the Court as to the disposal of the same:

Provided that where the property seized under sub-section (1) is subject to speedy and natural decay and if the person entitled to the possession of such property is unknown or absent and the value of such property is less than five hundred rupees, it may *forthwith* be sold by auction under the orders of the Superintendent of Police and the provisions of sections 503 and 504 shall, as nearly as may be practicable, apply to the net proceeds of such sale.

(italics supplied by this court)

It is therefore clear that the police officer shall *forthwith* report the seizure of the property to the jurisdictional magistrate.

12. ‘any property’ contemplated in S.106(1) BNSS would mean and include ‘any bank account creating suspicion of the commission of any offence’ as held by Hon’ble Supreme Court in **State of**



Maharashtra V Tapas D. Neogy (1999(7) SCC 685) and the relevant portion thereof would read as under:

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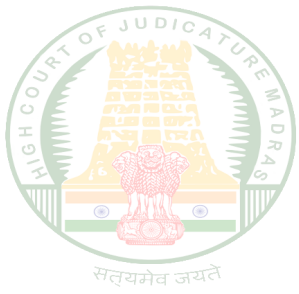
‘12..... We are, therefore, persuaded to take the view that the bank account of the accused or any of his relation is ‘property’ within the meaning of Section 102 of the Criminal Procedure Code and a police officer in course of investigation can seize or prohibit the operation of the said account if such assets have direct links with the commission of the offence for which the police officer is investigating into.’

13. In this case on hand, the bank accounts of the revision petitioner have been seized/frozen by the respondent police but such seizure has not at all been reported by the respondent police to the jurisdictional magistrate, as observed and admitted by the trial court in 8th paragraph of the impugned order.

14. Now, the question, which emerges, is what is the legal consequence if the seizure of the property/bank account is not reported *forthwith* to the jurisdictional magistrate?

15. In **Praveen Kumar V State by Inspector of Police, B1 North Beach Police Station, Chennai, and another (Crl OP No.4645/2021/18.03.2021)**, this court has answered as under:

q‘5. It is now a settled law that the police can freeze a bank



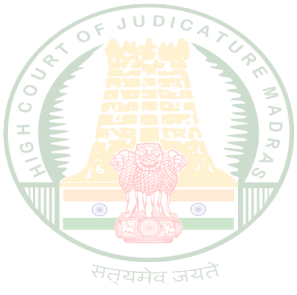
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account in exercise of powers under Section 102 of CrPC, since bank account also comes within the purview of a movable property. However, in order to keep a check on the misuse of this power, a mandate has been prescribed under Section 102 (3) of CrPC, whereby the police will have to forthwith file a report before the Magistrate having jurisdiction. The court has repeatedly held that non compliance of this mandate will vitiate the freezing of the bank account. Useful reference can be made to the judgment of this Court in **Padmini Vs. The Inspector of Police, DCB, Tirunelveli** reported in (2008) 3 CTC 675 and **Uma Maheswari and Others Vs. State and Others** reported in 2014 (1) MLJ (CrL) 262.’

16. Therefore, having regard to the aforesaid decision, this court holds that the failure on the part of the respondent police to report forthwith the seizure of the bank accounts of the revision petitioner to the jurisdictional magistrate would vitiate the seizure/freezing of the bank accounts of the revision petitioner.

17. Resultantly, this court holds that the revision petitioner is entitled to get an order allowing this criminal revision and reversing the order of the trial court in Crl MP No.467/2025 declining to defreeze the bank account (10056876024) of the revision petitioner maintained in Pandiyan Grama Bank, Cholapuram Branch, and this point is answered accordingly.



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18. In fine,

(a) that this criminal revision filed by the revision petitioner is hereby allowed,

(b) that the order of the trial court in Crl MP No.467/2025 declining to defreeze the bank account (10056876024) of the revision petitioner maintained in Pandiyan Grama Bank, Cholapuram Branch, is hereby reversed, and

(c) that the Crl MP No.467/2025 on the file of the trial court is hereby allowed.

16-10-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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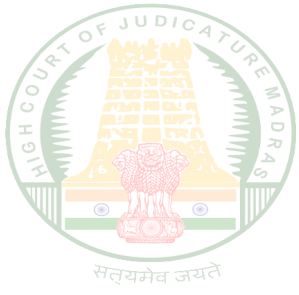


To

1. The Judicial Magistrate, Rajapalayam

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2. The Inspector of Police,
Rajapalayam South Police Station,
Virudhunagar District



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B.MURUGESAN, J.
GNS

Pre-Delivery order made in
CRL RC(MD) No.1111 of 2025

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