IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.06.2016

Coram

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.18513 of 2015

M.J.Sankar ...Petitioner

Vs.

1. The Principle Secretary of
   Commercial Taxes and Registration Dept.
   Secretariat, Chennai - 600 009.

2. The Commissioner of Commercial Tax,
   Ezhilagam,Chennai - 600 005. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the second respondent to dispose of the representation made by the petitioner to the fist respondent on 18.06.2014, which was redirected to the second respondent.

For Petitioner : Mr.M.Kempraj

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

The prayer sought for by the petitioner, is for issuance of a writ of mandamus to direct the second respondent to dispose of the representation made by him to the fist respondent on 18.06.2014, which was redirected to the second respondent.

2. Heard both sides.

3. The petitioner acted as an informant to unearth tax fraud, and it appears that, based on such information, action was initiated by the Department, however, it is not known, as to what is the nature of action, that has been initiated, against whom, action has been initiated, who have been caught red handed, etc., The petitioner, by placing reliance on the Policy Note 2010-2011, issued by the Commercial Taxes and Registration

Department, claims cash reward, by referring to clause 20.1 of the said Policy Note, which reads as follows:-

> 20.1 Cash Reward to Informers
>
> A scheme to reward private citizens coming up with valuable information on tax evasion and tax fraud has been evolved with a corpus fund of Rs. One Lakh operated by the Commissioner of Commercial Taxes. Under the scheme, valuable information received are mainly processed by the Enforcement Wing for using it in the assessments. The details of the informers are kept confidential and they are also rewarded appropriately."

4. To receive reward, a representation has been made by the petitioner before the second respondent, and since the same has not been considered, the petitioner is before this Court, seeking for the aforesaid relief.

5. This Court could have been able to consider as to whether the petitioner is entitled to any such reward even in this Writ Petition, had the respondents filed counter affidavit. Though the respondents are aware of the pendency of this Writ Petition as early as on June 2015, for one year, they have not filed counter affidavit. Therefore, this Court is not inclined to keep the Writ Petition pending any more, and is proceeding to dispose of same at this stage. Thus, without expressing any opinion regarding the merits of the claim made by the petitioner, either in the representation, or in this Writ Petition, directs the second respondent to consider the petitioner's representation and pass orders, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order.

6. The Writ Petition is disposed of, accordingly. No costs.

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s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

1. The Principle Secretary of
Commercial Taxes and Registration Dept.
Secretariat, Chennai - 600 009.

2. The Commissioner of Commercial Tax,
Ezhilagam,Chennai - 600 005.

+ 1 cc to Special Govt.Pleader (Taxes) SR 30761

+ 1 cc to Mr.M.Kempraj, Advocate SR 31077

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