

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2016

CORAM

THE HONOURABLE MR. JUSTICE R.SUBBIAH

Cr1.O.P.No.7223 of 2016

K.Sengottaiyan

... Petitioner

Vs

The Inspector of Police,
Central Bureau of Investigation,
Anti Corruption Branch,
3rd Floor, Shastri Bhavan,
No.26, Haddows Road,
Nungambakkm, Chennai-6.

... Respondent

Criminal Original Petition filed under Section 482 Cr.P.C. to direct the respondent to register the complaint dated 2.4.2014 lodged by the petitioner and investigate the same in accordance with law.

For Petitioner : Mr.P.Dinesh Kumar

For Respondent : Mr.K.Srinivasan,
Spl. Public Prosecutor
for CBI Cases.

ORDER

The present criminal original petition has been filed seeking a direction to the respondent to register the complaint dated 2.4.2014 lodged by the petitioner and investigate the same in accordance with law.

2. The case of the petitioner, in brief, is as follows:-

(a) The petitioner is a retired police Inspector. He is owning agricultural land about 39 acres at Oricheri and Jambai Village, Bhavani Taluk, Erode District. He is a Pan Card holder (PAN BEUPS 3598L) and submitting his returns regularly to the Income Tax Office.

(b) During the month of September, 2012, one R.Anandhi, Income Tax Officer, Ward (2) II, Erode summoned the petitioner to appear before her on 24.9.2012, in connection with the returns submitted by him for the year 2011-12. The petitioner appeared before her along with his auditor and the Income Tax Officer advised him to furnish the land documents, Income details, VAO Certificate and the Bank statement, etc. Subsequently, the petitioner produced all the above documents.

(c) Thereafter, based on the petitioner's oral request, the Income Tax Officer deputed one Inspector of Income tax for spot verification of the petitioner's agricultural land. On 25.10.2013, the Inspector of Income Tax inspected his land and informed him that a report would be submitted to the Income Tax Officer with the actual number of coconut trees and the area of Areca nut. During the time of his meeting with the the Income Tax Officer in her closed chamber on 23.12.2013, she openly demanded a sum of Rs.2,00,000/- as bribe amount to settle the petitioner's returns for the year 2011-12. When the petitioner informed her that he is not willing to pay any bribe amount, she said that if he is not willing to pay the amount, he would face dire consequences. Hence, the petitioner sent petitions on 30.12.2013 to the Commissioner II, Income Tax, Coimbatore, to take action against the said official. Since the petitioner gave complaint against her, she re-opened the petitioner's assessment and passed an order attaching his bank account and the immovable agricultural properties. She has also opened the petitioner's wife's returns for the years 2009-10, 2010-11, 2011-12 and 2012-13 and also passed an attachment order against the immovable properties of his wife also without any notice.

(d) Aggrieved over the said action, the petitioner sent petitions to CBI, Chennai, Income Tax Vigilance South, Chennai and various other authorities to take action against the erring official. Since the same was also not considered, the petitioner approached this Court by filing a petition in Crl.O.P.No.29530 of 2014 to register a case based on his complaint. This Court, by an order dated 27.11.2014, disposed of the said petition by directing the respondent to issue a written communication to the petitioner to appear before him within a period of fifteen days from the date of said communication and thereafter, the respondent is directed to proceed further in accordance with law.

(e) Pursuant to the said order, the respondent sent a

written communication on 11.12.2014 and requested the petitioner to appear before him on 16.12.2014 and the petitioner has also appeared before him and produced all the available documents to the respondent. Even after producing all the documents, till date, the respondent has not taken any action on his complaint. Hence, the petition.

3. The respondent has filed a detailed counter, wherein, it has been stated that pursuant to the complaint given by the petitioner, a detailed enquiry was conducted by the respondent and during the course of enquiry, it was found that the said R.Anandhi, the Income Tax Officer is a physically disabled person and the petitioner was treated with utmost respect whenever he was summoned. He was accorded all possible help and care during his examination. But, the petitioner had been a trouble maker and had threatened the Income Tax Officer and others on the pretext that he is a retired police Inspector and would cause harm to her and her family. Further, the petitioner in order to intimidate the Income Tax Officer, had filed petitions under RTI seeking information about her personal details viz., caste, community and the immovable assets owned by her. During the course of investigation, the said R.Aandhi, the Income Tax Officer has stated that she had acted as per law and she has not committed any mistake. On the other hand, she is being harassed and threatened by the petitioner for having done her duty correctly. Thus, the allegations levelled by the petitioner have not been substantiated and there was no merit in the complaint. Thus, the respondent sought for dismissal of the petition.

4. In view of the said statement made in the counter that a detailed enquiry was conducted by the respondent on the complaint dated 2.4.2014 given by the petitioner and the respondent has come to the conclusion that no case has been made out as against the said R.Anandhi, the Income Tax Officer, this Court is not inclined to give any further direction to the respondent. Hence, the present criminal original petition is dismissed. However, the petitioner is at liberty to work out his remedy in the manner known to law, if he is so advised.

Sd/-

Assistant Registrar (AR-V)

True Copy

Sub Assistant Registrar

sbi

To

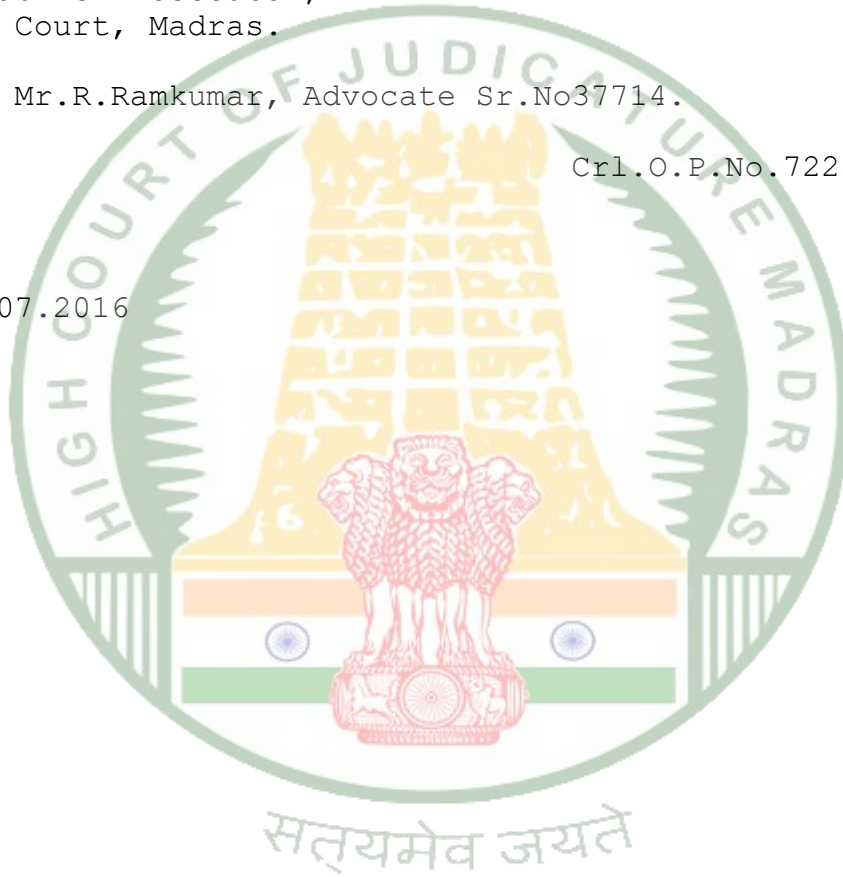
1.The Inspector of Police,
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2.The Public Prosecutor,
High Court, Madras.

2 cc to Mr.R.Ramkumar, Advocate Sr.No37714.

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