

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE G.SHYAM PRASAD

Writ Petition No.39058 of 2016

Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petition seeking a *mandamus* to direct the respondents to drop the proceedings proposed to be initiated against her and her husband.

2. Heard Mr. T.J.G. Srinivasa Rao, learned counsel for the petitioner.

3. The petitioner was issued with a notice dated 20-6-2016, on the ground that she carried out transactions during the financial year 2012-13, by selling immoveable property valued at Rs.2,78,64,000/- and that she did not file a return of income for the assessment year 2013-14. The notice also threatened prosecution under Section 276CC of the Income Tax Act, 1961.

4. After sending a reply to the show cause notice, the petitioner has come up with the above writ petition seeking a *mandamus*.

5. It is fundamental that a *mandamus* will lie only to direct the respondents to perform the statutory duties conferred upon them. But what the petitioner now seeks is a *mandamus* to direct the respondents not to perform the statutory duties. As such, a *mandamus* cannot be issued. As and when a prosecution is launched, the petitioner can

challenge it in a manner known to law but cannot seek a pre-emptory *mandamus* of this nature. Hence, the writ petition is dismissed. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

G.SHYAM PRASAD, J.

21st November, 2016.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE G.SHYAM PRASAD

Writ Petition No.39058 of 2016
(per VRS, J.)



21st November, 2016.
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