HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE MRS JUSTICE ANIS

W.P.Nos.11301, 13295, 13138 and 13159 of 2016

Common Order: (per V.Ramasubramanian, J.)

The petitioner has come up with these writ petitions, seeking the issue of Writs of *mandamus* to direct the Central Board of Direct Taxes and the Investigation Team of the Income Tax Department to take action on the complaints sent by him as against the companies which are arrayed as respondent No.4 in these writ petitions.

2. Heard Mr. M.Janardhan Rao, learned counsel for the writ petitioner, Smt. Anjali Agarwal, learned Central Government Standing Counsel for the 1st respondent, Mr. J.V. Prasad, learned Senior Standing Counsel for the respondents 2 and 3, and Mr. P.Vishnuvardhan Reddy, learned counsel for the 4th respondent.

3. It appears that the petitioner in these writ petitions, became the subscriber to a chit floated by Kapil Chit Funds Private Limited, which is the contesting respondent in one of the writ petitions. The other companies which are engaged in different types of business but which form part of the same group are cited as the 4th respondent in the other writ petitions. Kapil Chit Funds Private Limited has been cited as the 5th respondent in the last of the writ petitions.

4. After notices were ordered in these writ petitions, the Principal Director of Income Tax (Investigation) has come up with a counter affidavit both on his own behalf and on behalf of the respondents 1 and 3. In para 2 of the counter affidavit, he has stated as follows:

> "2. In reply to the averments made in the writ affidavit in so far as they relate to these respondents, it is submitted that the complaint filed by the petitioner is in the form of Tax Evasion Petition which is being dealt with as per the procedure for dealing with such petitions by the Department. The Tax

Evasion Petition filed by the petitioner was received from the Central Board of Direct Taxes (CBDT) in the month of May 2016 and the same is under the process of confidential investigation which cannot be divulged at any point of time to the petitioner during its progress. It is therefore respectfully submitted that the petition filed by the petitioner is under active consideration and investigation and will be followed to its logical conclusion and hence the petitioner is not justified in having any apprehension regarding the same."

5. In the light of what is stated in the counter affidavit which we have extracted above, it may not be necessary to consider the rival contentions. However, the learned counsel for the contesting respondents submitted that after becoming a member of the chit group and also after entering into an agreement for the purchase of plot, the writ petitioner has started haunting and harassing all the companies which form part of the same group by filing innumerable cases. Two volumes of orders passed by various courts in a number of writ petitions, writ appeals, criminal complaints, criminal miscellaneous petitions etc., are presented before us for our perusal. Therefore, the learned counsel for the private respondent contended that these petitions should not be entertained and that at the instance of such a person, no *mandamus* of the nature sought for can be granted.

6. The grievance of the contesting respondents may be justified at least partly if not wholly. It appears that the writ petitioner has virtually declared a war on the contesting private respondent, in different forums. But, unfortunately, for the contesting respondents, the Principal Director of Income Tax (Investigation) has come up with the counter affidavit, indicating that some investigation is in progress. According to Mr. J.V. Prasad, learned Senior Standing Counsel, this investigation need not necessarily be at the instance of the writ petitioner.

7. Even an enemy, could provide the trigger point for an investigation. If a *mandamus* is sought from a Court, the Court

would certainly reject a prayer of this nature made by a person, who camouflages a private cause under the garb of a public cause.
But once the official respondents have taken cognizance and initiated some action, the same cannot be prevented even if we condemn the action of the writ petitioners. Therefore, we do not wish to get into the details of the litigation as between the petitioner and the contesting respondents.

8. In view of the statement made on oath by the Principal Director of Income Tax (Investigation), no orders are necessary in these writ petitions. We make it clear that there is no obligation on the part of the official respondents, merely to act on the basis of
a person who wants to settle scores with somebody. The writ petitions are accordingly closed. The miscellaneous petitions,
if any, pending in these writ petitions shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ANIS, J.

19th July, 2016.
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AND
HON'BLE MRS JUSTICE ANIS

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W.P.Nos.11301, 13295, 13138 and 13159 of 2016
(Common Order of the Division Bench
delivered by VRS, J.)

19th July, 2016.
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