

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.3144 OF 2018

Ishrat Ali Shaikh

.. Petitioner

v/s.

State of Maharashtra & Ors.

.. Respondents

None for the petitioner

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 20th DECEMBER, 2018.

P.C.

1. By this petition, the petitioner has prayed for a direction to the Revenue authorities to scrutinize returns of income of respondent no.4 – an individual from the year 2013 onwards and also to institute penalty proceedings under Section 271(1)(c) of the Income Tax Act, 1961.

2. This petition is not filed in the nature of Public Interest Litigation. Whether to under take scrutiny of return of income filed by the citizen is primarily the look out of the Income Tax Department. The petitioner cannot call upon the Revenue Department to scrutinize the return of the particular individual, merely because the petitioner had some dispute

with him. We find no merits in the petition.

3. Petition is dismissed.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)