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

WRIT PETITION NO. 2840 OF 2016

Ravindra R. Chauhan } **Petitioner**
versus
The Union of India and Ors. } **Respondents**

Mr. Ramesh Devji Kamble for the petitioner.

Mr. Pradeep S. Jetly for the respondents.

CORAM :- S. C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.

DATE :- JANUARY 22, 2018

P.C. :-

1. We have heard the learned counsel appearing for the petitioner. We have perused the petition with its annexures, affidavit in reply and the rejoinder.

2. The petitioner expects the Revenue to reward him for having supplied vital information to the Revenue of tax fraud and evasion by the company which was identified as the Bombay Properties of the Indian Institute of Science (assessee).

3. The petitioner before us, admittedly, was an employee of this institute. He had his own grievances against the management of that institute. He had very serious differences of

opinion as well. It is on account of this, he supplied the information to the Revenue/department, which then geared itself and detected the evasion of the tax. The assessee had also not been registered at that time and it was, according to the petitioner, because of his efforts that everything came to light. He could, therefore, be appropriately rewarded and at least in terms of the policy.

4. It is conceded that the petitioner has no fundamental or legal right to claim reward. However, the petitioner prays that in terms of the policy, he may be appropriately rewarded and/or the monetary benefits be extended to him.

5. There is an affidavit in reply filed in this petition, in which, certain statements are attributed to the petitioner, namely that he does not wish to obtain any reward but has done everything to teach that institute/his erstwhile employer a lesson. The petitioner denies this in his rejoinder and says that once there is a scheme to reward such informant, then, the Revenue cannot wriggle out of the same and avoid their obligation.

6. We are not impressed by any of these contentions of the petitioner for the simple reason that because he is not one of those genuine informants and who, without expecting any benefit

or reward, brings to the notice of the department and Revenue cases of tax evasion across the board and not restricted to any specific assessee. It is their selfless efforts which are rewarded. The rewards are not meant for those who have their private cause to settle with the assessee and that is why they go to the department and bring to the notice of the department the acts of the assessee. We do not think that the petitioner can expect such a reward and as is traceable to a scheme. All the more when he was initially satisfied with a sum of Rs.50,000/- paid by respondent no. 6. This he now terms as interim reward. We do not, therefore, wish to indulge such a litigant any further.

7. The writ petition is devoid of merits and it is dismissed.

(SMT. BHARATI H. DANGRE, J.) **(S.C.DHARMADHIKARI, J.)**