



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.6235 of 2018

M/s.Pioneer Concrete Blocks (P) Ltd.,
Rep. By its director Mr.A.Senthilnathan,
Having office at Greenways Towers,
2nd Floor, No.119,
St.Mary's Road, Abhiramapuram,
Chennai 600 028.

..Petitioner

Vs.

1.The Directorate General of Income Tax (Investigation)
Office of the Directorate General of Income Tax (Investigation)
New Income Tax Building,
No.46 (Old No.108),
Mahathma Gandhi Road,
Chennai 600 034.

2.The Deputy Commissioner of Income Tax,
Ward I, Circle I,
Ayakhar Bhavan,
Nungambakkam,
Chennai 600 034.

3.J.Murali Manohar

4.R.G.Shegar

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 1st and 2nd respondents to consider our representation dated 23.02.2018 and to take action against the 3rd and 4th respondents.

For Petitioner : Mr.K.Pradeep Raj

For Respondents: Mr.A.P.Srinivas (For R1 & R2)
(Senior Standing Counsel for IT)

M/s.Gopika Nambiar (For R3)

Batta due (For R4)



ORDER

This writ petition has been filed for a direction to the respondents 1 and 2 to consider the representation dated 23.02.2018 and to take action against the respondents 3 and 4.

2. The petitioner appears to have given a representation dated 23.02.2018 to the first and second respondents / Income Tax Department and the same was received on 06.03.2018. The allegation of the petitioner in this representation is that the 3rd respondent, an Additional Director of petitioner company, has illegally entered into an agreement of sale with the 4th respondent and has received a sum of Rs.2,00,00,000/-, promising to sell the property of the petitioner company. The said transaction of money is illegal and evading the tax payment. Therefore, an appropriate action has to be taken against the respondents 3 and 4. This is a private dispute between the petitioner and the respondents 3 and 4, probably violation of spirit of the board resolution by the 3rd respondent. Thereby the relief sought for in this Writ Petition cannot be granted, as it is a private dispute between the petitioner and the respondents 3 and 4. Therefore, I do not find any merit in the present Writ Petition.

3. Mr.A.P.Srinivas, the learned Senior Standing Counsel for the respondents 1 & 2 submits that even otherwise, the Income Tax Department is not obliged to take any action based on such private complaints. He further submits that it is open to the petitioner to initiate appropriate proceedings under the provisions of Informants Reward Scheme, 2018 and also file appropriate Tax Evasion Petitions in accordance with law.

4. Recording the same, while dismissing this Writ Petition, I give liberty to the petitioner to initiate appropriate proceedings against respondents 3 and 4, by filing suitable Tax Evasion Petitions and proceedings, under the provisions of Informants Reward Scheme, 2018.

5. Accordingly, this Writ Petition stands dismissed. No costs.

s/d-
Assistant Registrar(CS-VII)

True Copy

Sub-Assistant Registrar

gsa



To

1.The Directorate General of Income Tax (Investigation)
Office of the Directorate General of Income Tax (Investigation)
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No.46 (Old No.108),
Mahathma Gandhi Road,
Chennai 600 034.

2.The Deputy Commissioner of Income Tax,
Ward I, Circle I,
Ayakhar Bhavan,
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Chennai 600 034.

+1 CC to Mr.A.P.Srinivas, Advocate sr 29310.
+1 CC to Mr.T.Saikrishnan, Advocate sr 29287.

W.P.No.6235 of 2018

GPL (CO)
SP (19/07/2021)