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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :26.05.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.12117 of 2021

S.JebaRuban Johnson @ Johnson.S

...Petitioner

Vs.

1. Income Tax Officer - II,
Intelligence and Criminal Investigation,
Chennai - Wanaparthy Block
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2. Income Tax Officer,
Room No.18, First Floor,
Main Building,
63 A, Race Course Road,
Coimbatore - 641 018.

3. Rev S.Wilson Kumar

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of mandamus, directing the respondents to take the complaint dated 24.03.2021 on file and to conduct enquiry into the source of income of the 3rd respondent, take necessary action and dispose of the same within a period stipulated by this Hon'ble Court.

For Petitioner : Mr.Kingsly Solomon J

For Respondents : Mr.A.P.Srinivas
Standing Counsel for R1 & R2

Mr.S.Barathirajan for R3

ORDER

This writ petition has been filed for a direction to the respondents to take the complaint dated 24.03.2021 on file and to conduct enquiry into the source of income of the 3rd respondent, take necessary action and dispose of the same within a stipulated period.



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2. It is noticed that there is a private dispute between the petitioner and the third respondent. The petitioner appears to have given three complaints to the Bishop of CSI Church, Coimbatore and thereafter, two representations dated 13.02.2021 and 24.03.2021 with first and second respondents / Income Tax Department. The allegation of the petitioner in these complaints before the Bishop, CSI Coimbatore Diocese and the Income Tax Department is that the third respondent is a salaried employee of the Church and have misused the income of the Church, appropriated huge amount disproportionate with his known source of income and therefore, the appropriate action has to be taken against the third respondent. This is a private dispute between the petitioner and the third respondent and possibly irregularity in handling the funds of the CSI Church by the third respondent. Thereby the relief sought for in this writ petition cannot be granted, as it is a private dispute between the petitioner and the third respondent. Therefore, I do not find any merit in the present writ petition.

3. Mr.A.P.Srinivas, the learned 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 third respondent 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.

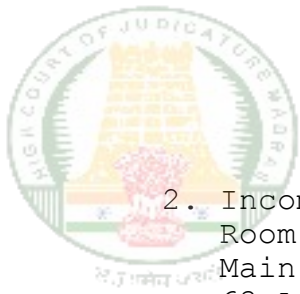
s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

pns/mrm
To

1.Income Tax Officer - II,
Intelligence and Criminal Investigation,
Chennai - Wanaparthi Block
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.



2. Income Tax Officer,
Room No.18, First Floor,
Main Building,
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+1 CC to M/s. Kingsly Solomon, Advocate sr 27307.

+2 Ccs to Mr.S.Barathirajan, Advocate sr 27306.

W.P.No.12117 of 2021

SRII(CO)
SP(09/08/2021)