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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2021

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25083 & 24757 of 2021

(Through Video Conferencing)

1. Latha Balasubramaniam,
W/o.Balasubramanian
... Petitioner
in W.P.No.25083 of 2021
2. Balasubramaniam,
S/o.P.Murugasamy
... Petitioner
in W.P.No.24757 of 2021

Vs

1. The Union of India,
Represented by its Secretary to the Government,
Ministry of Home Affairs,
Government of India,
North Block, Cabinet Secretariat,
Raisina Hill, New Delhi - 110 001.
 2. The Chief Commissioners of Income-Tax,
Coimbatore Office of the Income Tax Department,
63, Race Course Road,
Coimbatore, Coimbatore District - 641 018.
 3. The Additional Commissioner/The Joint Commissioner,
Office of the Additional
Commissioner/The Joint Commissioner,
Income Tax Department,
121, Adams Building,
60 Feet Road,
Tiruppur, Tiruppur District - 641 601.
 4. The Income Tax Officer,
Ward-1(1), Tiruppur Range,
121, Adams Building,
60 Feet Road,
Tiruppur, Tiruppur District - 641 601.
- ... 1st to 4th respondents
in both W.Ps



5. Masilamani,
S/o.Veerappan

... 5th respondent
in W.P.No.25083 of 2021

6. M.Santhana Gopalakrishnan,
S/o.Masilamani

... 6th respondent
in W.P.No.25083 of 2021

7. R.Krishnamoorthy

... 5th respondent
in W.P.No.24757 of 2021

8. K.Ranjithkumar

... 6th respondent
in W.P.No.24757 of 2021

Prayer in W.P.No.25083 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the third and fourth respondents to consider the petitioner's representation dated 28.09.2021 sent by Speed Post to the first to fourth respondents within the stipulated time as prescribed by this Hon'ble Court.

Prayer in W.P.No.24757 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the third and fourth respondents to consider the petitioner's representation dated 02.10.2021 sent by Speed Post to the first to fourth respondents within the stipulated time as prescribed by this Hon'ble Court.

For Petitioners	:	Mr.P.Kalimuthu
(In both W.Ps)		
For Respondents	:	
For R2 to R4	:	Mr.A.P.Srinivas
(In both W.Ps)		Senior Standing Counsel

COMMON ORDER

Though the petitioner has sought for a wider relief in this writ petition, it is noticed that in an identical situation, similar order has been passed by this Court in W.P.No.12117 of 2021 vide its order dated 26.05.2021 in the case of S.JebaRuban Johnson @ Johnson.S Vs Income Tax Officer-II, Chennai and others, wherein, this Court held as under:-

"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



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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."

2. The facts of the case are identical. Considering the same, these Writ Petitions are dismissed by giving liberty to the petitioner to workout the remedy in accordance with law by filing suitable Tax Evasion Petition and proceedings under the provisions of the Informants Reward Scheme, 2018. No costs.

Sd/-
Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

arb/nst

To

1. The Secretary,
Union of India,
Ministry of Home Affairs,
Government of India,
North Block, Cabinet Secretariat,
Raisina Hill, New Delhi - 110 001.
2. The Chief Commissioners of Income-Tax,
Coimbatore Office of the Income Tax Department,
63, Race Course Road,
Coimbatore, Coimbatore District - 641 018.
3. The Additional Commissioner/The Joint Commissioner,
Office of the Additional
Commissioner/The Joint Commissioner,
Income Tax Department,
121, Adams Building,
60 Feet Road,
Tiruppur, Tiruppur District - 641 601.



4. The Income Tax Officer,
Ward-1(1), Tiruppur Range,
121, Adams Building,
60 Feet Road,
Tirupur, Tiruppur District - 641 601.

+2ccs to Mr.A.P.Srinivas, Advocate, S.R.No.65478, 65479

+2ccs to Mr.P.Kalimuthu, Advocate, S.R.No.65914, 65915

W.P.Nos.25083 & 24757 of 2021

PL(CO)
SU(23/12/2021)