

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.NO.27322 OF 2019

AND

WMP.NO.28007 OF 2019

Inbaraj

... Petitioner

Vs

1. Union of India,
Represented by its Secretary, Ministry of Corporate Affairs,
Shastri Bhawan, Dr.Rajendra Prasad Road,
New Delhi - 110001.
2. Directorate General of Income Tax,
(Intelligence & Criminal Investigation),
E-2 Ara Centre, Jhandewalan Extension,
New Delhi.
3. The Director of Income Tax Investigation Wing,
Office of Income Tax Department,
No.46, Uthamar Gandhi Salai, Nungambakkam,
Chennai-600 034.
4. The Assistant Commissioner of Income Tax,
Office of Income Tax Department,
24, Chinna Andan Kovil Road, MGR Nagar,
Gowripuram, Karur-639 002.

5. Rajeswari

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the Respondents 1 to 4 to consider the petitioner's representation dated 23.08.2019 sent by Speed post to them within the stipulated time as prescribed by this Court.

For Petitioner : No Appearance
For Respondents : Mr.ANR.Jayaprathap,
Junior Standing Counsel - R2 to R4
No Appearance - R1 & R5

O R D E R

No representation on behalf of the petitioner. He has prayed for a mandamus directing the respondent Nos.1 to 4 being the officials of the Income Tax Department to consider his representation dated 23.08.2019 within a time frame to be fixed by this Court.

2.The petitioner has arrayed a private respondent as R5 and has also taken out an application for impleadment of five more persons as the private respondents. However, no notice has been issued to R5 and I am not inclined to order the pending Miscellaneous Petition. Though this Court had directed private notice on the proposed respondents, no steps appear to have been taken by the petitioner. Hence, I am not inclined to entertain the aforesaid miscellaneous petition and the same is dismissed. No notice is thought necessary to R5 at this juncture, bearing in mind, the nature of order passed.

3.A perusal of the writ affidavit as well as representation dated 23.08.2019 clearly indicate that there are personal disputes between the petitioner as well as the proposed private respondents in respect of whom I have rejected the request for impleadment. It is based on such disputes that the petitioner has made a representation to the Income Tax Department to take appropriate action against what he claims to be black money/hawala holding in their hands.

4.The officials of the Income Tax Department are bound by the procedure laid down under the Statute to take appropriate action in matters of escapement of tax. No doubt, the Income Tax Informants Reward Scheme, 2018, envisages a situation where any member of public may draw attention to the cases of tax evaders for a reward, though following a stated procedure. The petitioner is thus at liberty to avail the procedures set out under the aforesaid Scheme and in such circumstances, a mere representation as he has done now, cannot be entertained. The request for mandamus is rejected.

5.This writ petition is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

kbs

To

1. The Secretary,
Union of India,
Ministry of Corporate Affairs,
Shastri Bhawan, Dr.Rajendra Prasad Road,
New Delhi - 110001.
2. Directorate General of Income Tax,
(Intelligence & Criminal Investigation),
E-2 Ara Centre, Jhandewalan Extension,
New Delhi.
3. The Director of Income Tax Investigation Wing,
Office of Income Tax Department,
No.46, Uthamar Gandhi Salai, Nungambakkam,
Chennai-600 034.
4. The Assistant Commissioner of Income Tax,
Office of Income Tax Department,
24, Chinna Andan Kovil Road, MGR Nagar,
Gowripuram, Karur-639 002.

+1cc to Mr.A.P.Srinivas, Advocate, S.R.No.41749

W.P.No.27322 of 2019 and
WMP.No.28007 of 2019

GSM(CO)
PM/15/07/2022