



WEB COPY



W.P.No.29227 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 04.11.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.29227 of 2022

Mr.Anil Kumar Ojha

... Petitioner

Vs

- 1.The Chairman,
Central Board of Direct Taxes,
New Delhi 110 001.
- 2.The Chief Commissioner of Income Tax,
Main Building,
No.121, MG Road, Nungambakkam,
Chennai – 600 034.
- 3.The Director General of Income Tax (Investigation)
New No.46, Old No.108,
Investigation Wing Building,
Nungambakkam, Chennai-600 034.
- 4.Mr.Palaniappan,
Liquidator of M/s.SLO Industries Limited,
No.B5, Patteswarar Park North Block,
Dr.Ramaswamy Layout, Velandipalayam,
Coimbatore – 641 025.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Respondents 1 to 3 to consider the Complaint/Representation dated 15.07.2022 of the Petitioner and to conduct an inquiry and to pass orders in the same within a time frame as may be fixed by this Court.



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For Petitioner : Ms.C.Jaya Chithra

For Respondents : Mr.A.P.Srinivas (for R1 to R3)
Senior Standing Counsel

ORDER

The petitioner seeks a mandamus for a direction to respondents 1 to 3 to consider complaint dated 15.07.2022, to conduct an enquiry and pass orders within a fixed time frame.

2. Mr.A.P.Srinivas, learned Senior Standing Counsel who accepts notice for R1 to R3 points out that there is no mechanism for disposal of the grievance petition under the provisions of the Income Tax Act, 1961.

3. Mandamus as sought for cannot be issued in the facts and circumstances of the present case as there is no enabling provision under the Income Tax Act, 1961 for the same. Learned counsel for the petitioner is also unable to point to any such provision whereunder the authorities of the Income Tax Department may be directed to consider a complaint.

4. In such circumstances, this Court rejects the prayer of the petitioner and dismisses this writ petition in limine. No costs.

04.11.2022

Index : Yes / No
Speaking/non-speaking Order
Sl



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