IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **17.11.2022**

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.No.**29704** of **2017**

Baskar Jayasingh .. Petitioner

Vs.

1. Director General of Income Tax (Investigation),
Tamil Nadu & Puducherry,
108, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2. Principal Commissioner of Income-Tax,
D.P.Thottam, Ananda Inn,
Muthialpet, Puducherry - 605 003.

3. Joint Commissioner of Income Tax,
Office of Additional Commissioner
of Income-Tax, Cuddalore Range,
Cuddalore - 607 002.

4. The Tahsildar,
Panruti, Panruti Taluk,
Cuddalore District.

5. Siva

6. Rani .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus directing the respondents 1 to 4 to take action / pass orders upon the representation dated 21.08.2017 given by the petitioner.

For Petitioner	:	Mr.R.Gururaj
For Respondents 1 to 3	:	Mr.A.P.Srinivas Sr.S.C (IT) and Ms.S.Premalatha Jr.S.C. (IT)
For Respondent 4	:	Mr.D.Gopal, GA
For Respondents 5 & 6	:	Mr.N.Palanikumar for Mr.P.Kannan Kumar

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O R D E R

This writ petition has been filed seeking a direction to the respondent Income Tax Department to consider the representation of the petitioner dated 21.08.2017.

2. The case of the writ petitioner is that the 5th respondent has filed a writ petition in W.P.No.6516 of 2017 against the petitioner's wife as if she has raised the construction unauthorizedly. According to the petitioner, the 5th respondent has amassed wealth by doing money lending business. Hence the petitioner sought action by the Income Tax department. His

grievance is that despite he sent letters on 26.04.2017, 05.06.2017 and 21.08.2017, no action has been taken by the Income Tax Department.

3. Mr.A.P.Srinivas, learned senior standing counsel appearing for the Income Tax Department submitted that the Income Tax Department is not obliged to take any action based on such private complaint particularly when there is civil dispute between the parties. The Income Tax Department could act only as per the provisions contained in the Income Tax Act. Therefore, there cannot be any directions to the Income Tax Department.

4. Mr.N.Palanikumar, learned counsel appearing for the respondents 5 and 6 would submit that there is a civil dispute pending between the petitioner and the respondents 5 and 6. The writ petition in W.P.No.6516 of 2017 filed by the 5th respondent was allowed by this Court on 07.12.2018, directing the authorities to remove the unauthorized structure put up by the petitioner. The learned counsel further submitted that due to such orders being passed against the petitioner, in order to wreak vengeance against the respondents 5 and 6, the petitioner has filed this writ petition.

5. Whereas Mr.R.Gururaj, the learned counsel appearing for the

petitioner would submit that he has filed an writ appeal against the order made by this Court in W.P.No.6516 of 2017 and the same is pending.

6. From the submissions and the nature of relief sought for in this writ petition, it is nothing but an abuse of process of law. A private dispute between the parties is sought to be converted to take action by the authorities and the same cannot be permitted by invoking Article 226 of the Constitution of India. Such view of this matter, this writ petition is dismissed. No costs.

17.11.2022

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To

1. Director General of Income Tax (Investigation),
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   Nungambakkam, Chennai - 600 034.

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4. The Tahsildar,
   Panruti, Panruti Taluk,
   Cuddalore District.

N.SATHISH KUMAR, J.

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W.P.No.29704 of 2017

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