IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2023

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THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.24716 of 2023

R.M.Ravichandran ... Petitioner

Vs.

1.Union of India,
Represented by the Secretary,
Ministry of Finance Department,
New Delhi.

2.The Principal Chief Commissioner(IT),
Tamilnadu and Pondicherry,
Aayakar Bhavan,
No.121, M.G.Road,
Nungambakkam, Chennai 600 034.

3.The Director General Income Tax (INV),
New Income Tax Building,
No46, Old No.08, M.G.Road,
Nungambakkam, Chennai 600 034.

4.The Chairman,
Central Board of Direct Taxes,
North Block, New Delhi.

5.The Venkateswar Trust,
Maiyanoor PO,
Kandamapalayam, P.Velur Taluk,
Namakkal District. .. Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus directing the respondents or any other authority authorised for the same to consider and pass orders in the complaint datd 09.01.2023 and 10.01.2023 within a time frame fixed by this Court.

For Petitioner : Mr.R.Sanjay

For Respondents : Mr.A.N.R.Jayaprathap
Standing Counsel.

ORDER

The petitioner has filed this writ petition to issue a writ of Mandamus to direct the respondent to any other officers to consider and pass orders on the complaints filed by the petitioner on 09.11.2023 and 10.01.2023 . The petitioner has given a complaint as public spirited person against the Public Chartable Trust namely "Venkateswar Trust" .

2. Earlier, the petitioner had filed writ petition before this Court in W.P.No.34039 of 2022. The said writ petition was also withdrawn with liberty preserving the rights of the petitioner to approach the respondent through their E-portal which is said to have been launched by CBDT (Central Board of Direct Taxes) for entertaining complaints regarding tax

evasion/benami properties/foreign undisclosed assets, as the earlier complaints were not registered through online portal.

3. It is submitted that the Income Tax returns and the audit report for the years 2017-18 to 2021-22 of the Trust does not show the above transaction, which proves that the IT returns is manipulated and audit report filed before the Income Tax Authorities for evading the Tax to be paid to the Government. The petitioner has thus filed a complaint which has been duly acknowledged on the date mentioned above. However, both the respondents have not acted upon the complaints of the petitioner. Hence, this writ petition has been filed before this Court.

4. The learned standing counsel for the respondents would submit 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 for the petitioner to initiate proceedings under the provisions of Informants Reward Scheme, 2018 and also file appropriate Tax Evasion Petitions in accordance with law. The learned Standing Counsel for the respondents drew attention to the decision of this Court in the case of **S.JebaRuban Johnson @**

Johnson.S vs. Income Tax Office-II, Intelligence and Criminal Investigation, Chennai-Wanaparthy Block, No.121, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034 and two Others, W.P.No.12117 of 2021 vide order dated 26.05.2021.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Standing Counsel for the respondents.

6. The petitioner has filed a Tax Evasion Petition through a link on the e-filing website of the Department https://www.incometaxindiaeiling.gov.in/under the head of" File complaint of tax evasion/undisclosed foreign asset/benami property. The complaint is regarding alleged tax evasion, foreign undisclosed assets benami properties by the said Trust and its trustees. The petitioner has been received however acted upon.

7. Considering the fact that the complaint has been filed by the petitioner, the third respondent is directed to take steps to dispose of the complaint given by the petitioner on 09.01.2023 and 10.01.2023 respectively and endeavour to pass appropriate orders on merits and in accordance with

law, within a period of nine months from the date of receipt of a copy of this order.

8. This writ petition stands disposed of with the above observation. No costs.

22.08.2023

Index : Yes/No
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

kkd

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