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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.11.2023

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.32069 of 2023
&
W.M.P.No.31650 of 2023

Mr.Shiva Prasath Palani ...Petitioner

Vs

1. The Commissioner of Income
Tax Exemptions – Coimbatore
67-A, Race Course Road
Race Course, Gopalapuram
Coimbatore – 641 018

2. Alpha Foundation for
Education and Research
Alpha Campus
K.K.Nagar East Extension
Sudhana Nagar
Kottapattu
Trichy – 620 021

3. M/s.JND EDU Realty Pvt. Ltd.,
Fika Building
Daftary Road
Opp.Railway Station
Malad (East)
Mumbai – 400 097 ...Respondents

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PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st respondent to take action on the petitioner's e-mail reminder dated 29.03.2022 which was sent for the legal notice dated 01.03.2022.

For Petitioner : M/s.Mcgan Law Firm

For Respondents : Mr.V.Mahalingam
Sr. Standing Counsel for Income Tax

ORDER

With the consent of both sides, main writ petition itself is taken up for final disposal.

2. Heard learned counsel for the petitioner and Mr.V.Mahalingam, learned Senior Standing Counsel for first respondent.

3. Since this Court is directing the first respondent to consider the petitioner's representation, notice to Respondents 2 and 3 is hereby dispensed with.

4. The petitioner herein had sent an e-mail to the first respondent dated 29.03.2022 requesting the first respondent to action against second and third respondents on the allegation of fraud, forgery, money laundering and violation of conditions of income tax exemptions. Since no

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action has been taken, the present writ petition has been filed.

5. It is needless to point out that whenever allegations of this nature is made to a Statutory Authority, there is a duty cast upon him to consider the same and take action in accordance with law. As such, non-consideration by the Statutory Authority would amount to dereliction of duty and hence, this Court will be justified in invoking its extraordinary powers under Article 226 of the Constitution of the India and direct them to consider the same within a stipulated time.

6. In the light of the above observations, there shall be a direction to the first respondent herein to consider the petitioner's e-mail dated 29.03.2022 and take appropriate action on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any of its views with regard to the merits of the claim made by the petitioner and that it is open to the first respondent to consider the same on its own merits.

7. With the above direction, the Writ Petition stands disposed of.

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No costs. Consequently, the connected miscellaneous petition is closed.

09.11.2023

Index:Yes/No
Speaking order/Non-speaking order
gpa

To

The Commissioner of Income
Tax Exemptions – Coimbatore
67-A, Race Course Road
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Coimbatore – 641 018

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M.S.RAMESH,J.

gpa

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