IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 15.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.6634 of 2024

K.R.Sadasivam ... Petitioner

-vs-

1.The Commissioner,
Income Tax Department,
15, Gandhiji Road,
Erode - 638 006.

2.The Commissioner,
Income Tax Department,
Aykar Bhavan,
121, Nungambakkam High Road,
Chennai 600 034.

3.N.Balasubramaniyan

4.K.Sivaranjith ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the first respondent herein to consider the petitioner's representation dated on 05.09.2023 furnishing the details of Income Tax returns of the money lender of N.Balasubramanian and provide an opportunity of hearing.

For Petitioner : Mr.E.Shanmugasundaram

For Respondents 1, 2 : Dr.B.Ramaswamy, Sr. SC

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ORDER

The petitioner seeks a direction for the consideration of a representation dated 05.09.2023 to provide the Income Tax Returns of the lender.

2. The petitioner had borrowed from the third respondent, who is engaged in the business of lending. In relation thereto, it is stated that the petitioner's wife had mortgaged an immovable asset. The

petitioner asserts that the lender had not disclosed his income in his Income Tax Returns. After submitting a representation dated 05.09.2023 complaining about the conduct of the lender, the present writ petition was filed.

3. Learned counsel for the petitioner referred extensively to the representation dated 05.09.2023 and contended that the lender had indulged in unlawful practices. He further submitted that the Income Tax Department failed to respond to the representation.

4. Dr.B.Ramaswamy, learned senior standing counsel, accepts notice for the first and second respondents. He points out that the petitioner has already instituted civil proceedings against the lender. He further submits that the petitioner does not have the right to seek the income tax returns of the lender.

5. The petitioner is a borrower from the third respondent. If the petitioner has any civil claims in relation thereto, the petitioner should approach the jurisdictional civil court. If, on the other hand, the petitioner has a grievance or complaint with regard to the manner in which financing business was carried out by the first respondent, the petitioner should approach the regulator, i.e. the Reserve Bank of India. Instead, the petitioner has approached this Court after submitting the representation seeking the income tax returns of the third respondent. The petitioner has no right to request for such returns, and, therefore, this petition is misconceived.

6. Hence, W.P.No.6634 of 2024 is dismissed without any order as to costs by leaving it open to the petitioner to pursue other remedies in accordance with law. No costs.

15.03.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

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