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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.13443 of 2024

B.Ramamoorthy

... Petitioner

Versus

1. Director General of Income Tax (Vigilance)
Chief Vigilance Officer, Central Board of Direct Taxes,
Income Tax Department, 1st Floor,
Dayal Singh Public Library Building,
No.1, Deen Dayal Upadhyay Marg,
New Delhi-110 110.

2. Director of Income Tax (Vigilance-South)
Income Tax Department,
Aayakar Bhavan, 8th Floor, Annex Building,
No.121, M.G.Road, Nungambakkam,
Chennai-600 034.

...Respondents

Prayer : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Mandamus whereby direct the Respondent to take appropriate action on the Petitioner's representation dated 05.09.2023 in accordance with law.



For Petitioner : Mr.P.C.Harikumar
for Mr.P.C.Harikumar Associates
S.Charuhasan

For Respondent : Mr. A.P.Srinivas
Senior Standing Counsel

ORDER

By this writ petition, the petitioner seeks a direction to the respondent to take appropriate action on his representation dated 05.09.2023.

2. In the affidavit, the petitioner states that a search and seizure operation was conducted by the Director General of Income-tax (Investigation), Chennai at the residence of J.Sekar @ Sekar Reddy, S.R.S.Mining. The petitioner further states that the files relating to S.R.S.Mining were transferred from DCIT, Non-Corporate Circle 2 Chennai to DCIT Central Circle 2. By asserting that upon such transfer, DCIT, Non-Corporate Circle 2 ceases to have jurisdiction, the petitioner lodged a complaint on 05.09.2023 and filed the present writ petition by contending that such complaint was not acted upon.



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3. Learned counsel for the petitioner referred to the communication dated 14.09.2017 transferring the files relating to M/s.S.R.S.Mining. He also referred to the letter at pages 31 and 32 of the typed set. By pointing out that Mr.K.G.Arun Raj, Joint Director of Income Tax (Investigation), issued such letter without jurisdiction, he submits that the petitioner's complaint was not acted upon in spite of the petitioner also providing his Aadhar Card and confirming the complaint by communication dated 29.11.2023. Therefore, he submits that the petitioner is entitled to the relief claimed.

4. Mr.A.P.Srinivas, learned senior standing counsel, accepts notice for the respondent. He points out that assessment proceedings were concluded in respect of a partnership firm called M/s.S.R.S.Mining, which was the assessee. He points out that the petitioner is a rank -third party, who is not related to the assessee or the assessment proceedings in any manner. He submits that the present writ petition is liable to be rejected not only because the petitioner does not have *locus standi* but also because the petitioner



has not joined M/s.S.R.S. Mining or its partners as respondents in this writ petition.

5. The petitioner has approached this Court seeking discretionary relief under Article 226 of the Constitution. From the averments in the affidavit, it is unclear as to how the petitioner has any interest in the subject matter of the assessment or investigation. As correctly contended by learned senior standing counsel, the petitioner appears to be complaining about M/s.S.R.S.Mining and its partners as also against a specific officer of the Income-Tax Department. None of these persons have been made parties to this writ petition. In these facts and circumstances, I decline to exercise discretionary jurisdiction in favour of the petitioner.

6. For reasons set out above, W.P.No.13443 of 2024 is dismissed without any order as to costs.



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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/ No

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To

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SENTHILKUMAR RAMAMOORTHY J.

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