IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.A.No.3461 of 2024

B.Ramamoorthy

.. Appellant

vs

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: Appeal filed under Clause 15 of the Letters Patent against order dated 10.06.2024 made in W.P.No.13443 of 2024 on the file of this Court.

For Appellant : Mr.P.C.Harikumar
For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

The Writ Petitioner had sought a mandamus directing the respondents in the Writ Petition, Director General of Income Tax (Vigilance)/R1 and Director of Income Tax (Vigilance-South)/R2 to take appropriate action on the petitioner's representation dated 05.09.2023, in accordance with law.

2. The Writ Court has dismissed the Writ Petition, by order dated 10.06.2024, after hearing both the Writ Petitioner as well as the respondents, the latter represented by Senior Standing Counsel observing that the Writ Petitioner is a rank stranger, unconnected to the assessee who had been searched, has not made out any nexus qua the subject matter of investigation.

3. The representation made by the Writ Petitioner related to certain searches said to have been conducted by the Director General of Income Tax (Investigation), Chennai at the residence of one J.Sekar @ Sekar Reddy of S.R.S Mining.

4. The Writ Petitioner had stated therein that certain files relating to said S.R.S Mining had been transferred from one circle to another and by virtue of such transfer, jurisdiction in the matter vested only in the DCIT, Central Circle 2(4). However, he alleged that notwithstanding such transfer, a communication had been issued by K.G.Arun Raj, Joint Director of Income Tax (Investigation) who was part of the Non-Corporate Circle 2, without any authority.

5. The Income Tax Informants Rewards Scheme, 2018, regulates the grant of payment of reward to informants. A person would be an informer for the purposes of that Scheme, only if he had furnished specific information relating to substantial tax evasion in the prescribed form. The Writ Petitioner is not an informant. In fact, he only seeks information relating to persons with whom he has not made out any relationship or connection.

6. Thus, in our considered view there is no infirmity in the order of the Writ Court dismissing the Writ Petition as neither the averments in the writ affidavit nor the submissions made before us indicate any connection/nexus of

the Writ Petitioner with the cause of action espoused in complaint dated 05.09.2023.

7. However, Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents today circulates instructions dated 02.12.2024 from the Assistant Director of Income Tax (Vig) (South), Unit-1(2), Chenai where the authority confirms that the representation of the Writ Petitioner is under process, as per established procedure. This is recorded.

8. The Income Tax Department has chosen to act on the representation of the Writ Petitioner, for the reason that the allegations in representation dated 05.09.2023 have been made against a Group 'A' officer. With this, this matter may well be closed, except to fix a time frame of three months from date of receipt of a copy of this order, within which the representation shall be enquired into and necessary action (including closure of the representation) be taken, at the discretion of the authority.

9. Upon conclusion of the enquiry, let the Writ Petitioner be intimated that the complaint has been acted upon. It is made clear that the authorities are not bound to divulge any other particulars except to communicate to the

Writ Petitioner the bare factum of his representation having been adverted to and addressed.

10. With this, this Writ Appeal is dismissed. No costs.

[A.S.M., J] [G.A.M., J]
04.12.2024

sl
Index:Yes/No
Neutral Citation:Yes
Speaking order

To

1. Director General of Income Tax (Vigilance)
   Chief Vigilance Officer, Central Board of Direct Taxes,
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Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

Sl

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