



W.P.(MD).No.20765 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.12.2024

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.20765 of 2024

R.M.Somasundaram

...Petitioner

Vs

1.The Commissioner,
Income Tax Office,
Madurai.

2.The Income Tax Officer,
Income Tax Office,
Karaikudi,
Sivagangai District.

3.Somasundaram

4.Abbas

5.Muthu Socrates

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Mandamus, directing the first and second respondents to take action against the respondents 3 to 6 for cash transaction beyond the prescribed limit under the Income Tax Act and relevant Rules in force by considering the representation dated 18.07.2024 within stipulated time by this Court.



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For Petitioner : Mr.R.M.Arun Swaminathan

For R-1 and R-2 : Mr.N.Dilip Kumar
Standing Counsel

ORDER

Heard Mr.R.M.Arun Swaminathan, learned counsel for the petitioner and Mr.N.Dilip Kumar, learned counsel for the respondents 1 & 2.

2. This Writ Petition is filed praying for a Mandamus, directing the first and second respondents to take action against the respondents 3 to 6 for cash transaction beyond the prescribed limit under the Income Tax Act and relevant Rules in force by considering the representation dated 18.07.2024.

3. In view of the limited relief proposed to be granted by this Court, notice to the respondents 4 and 5 is dispensed with.



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4. Although the petitioner sought a positive direction, he claims to have submitted a representation in July 2024, which he substantiates with a postal receipt from the postal department. However, no acknowledgment of the representation has been filed.

5. In view thereof, the petitioner shall submit a fresh representation to the second respondent on or before 10.01.2025. Upon receiving such representation, the second respondent shall consider it and pass orders on merits and in accordance with law, after providing an opportunity for a hearing to the petitioner and respondents 3 to 6, within a period of eight weeks from the date of receipt of a copy of this order.

6. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs.

09.12.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

Note: Issue Order Copy on 11.12.2024.

3/5



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To:
WEB COPY

- 1.The Commissioner,
Income Tax Office,
Madurai.
- 2.The Income Tax Officer,
Income Tax Office,
Karaikudi,
Sivagangai District.



WEB COPY



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K.KUMARESH BABU, J.

Nsr

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