

Court No. 8  
18.08.2025  
Item No.26  
PA (Chamber)

**WPA (P) No. 212 of 2022**

**Biplab Kumar Chowdhury  
VS  
Union of India & Ors.**

Mr. Vipul Kundalia, Sr. Adv.  
Mr. Dhirodatto Chaudhuri  
... for the Respondent Nos. 3,5,7,10 & 11

Mr. Rajashree Kundalia  
Mr. Abhradip Maity  
Ms. Shatabdi Sen  
...for the Respondent nos. 1,4,6 & 9

**Dictated by Smita Das De, J.**

1. None appears for the petitioner.
2. The instant writ is in the nature of a PIL filed by the petitioner praying inter alia for the following relief(s):-

*“a) A writ of and/or in the nature of Mandamus commanding the respondent authorities and each one of them, their servants, agents and/or persons working under them and/or under their directions to immediately initiate investigation and enquiry into the private respondents with regards to their illegal acts of converting black money into white*

*money illegally and engaging in illegal benami transactions;*

*b. A writ of and/or in the nature of Mandamus commanding the respondent authorities and each one of them, their servants, agents and/or persons working under them and/or under their directions to investigate into the violations of the Companies (Restriction on number of layers) Rules, 2017 by having multiple subsidiaries.*

*c. A writ of and/or in the nature of Mandamus commanding the respondent authorities and each one of them, their servants, agents and/or persons working under them and/or under their directions to strike off the name of the private respondent companies from the register of companies for non-filing of balance sheets for more than three years.*

*d. A Writ of and/or in the nature of Mandamus commanding the respondent authorities, each one of them, their servants, agents and/or persons working under them and/or under their directions to consider the representation*

*of the petitioner as in annexure P/2 within a limited time frame as this Hon'ble Court thinks fit and proper;*

*e. A writ in the nature of Certiorari do issue directing the respondents to transmit the entire records pertaining this case and to certify them and on being so certified, quash the same so that conscionable justice may be administered to the parties;*

*f. Pass appropriate order(s) and/or direction(s).*

*g. Issue Rule Nisi in terms of prayer (a), (b), (c), (d), (e) and (f) as above;*

*h. An interim order do issue directing the respondent authorities, each one of them, their servants, agents and/or persons working under them and/or under their directions to immediately initiate investigation and enquiry into the illegalities of the private respondents, till disposal of this Rule and/or application.*

*i. Pass ad-interim order in terms with prayer h) above.*

*j. Pass such further order or orders as to your Lordships may deem fit and proper;"*

**3.** In a nut shell the main grievance of the petitioner is against the private respondents engaged in benami transaction having multiple subsidiaries in violation of Companies (Restriction on number of layers) Rules, 2017. The petitioner made repeated representations before the authority concerned highlighting the organized tax evasion by converting illegally black money into white money.

**4.** The learned counsel appearing for the income tax authorities submits that there is a standard operating procedure framed by the Central Board of Direct Tax (CBDT), the apex body of the Income Tax Department for handling Tax Evasion Petitions.

**5.** Since the bone of contention of the petitioner is to initiate investigation and enquiry into the affairs of the private respondent. This issue is no more res integra. The question cropped up before a Division Bench of the Hon'ble Supreme Court in the case of **Sudhir Bhaskarrao Tambe v. Hemant Yashwant Dhage & Ors.** Reported at **(2016) 6 SCC 277** as to whether the remedy under Article 226 of the Constitution of India can be availed if there exists inaction of Police in registering the FIR in relation to a cognizable offence. The Apex Court drawn

the curtains on the said aspects in following words:

*“2. This Court has held in Sakiri Vasu v. State of U.P., that if a person has a grievance that his FIR has not been registered by the police, or having been registered, proper investigation is not being done, then the remedy of the aggrieved person is not to go to the High court under Article 226 of the Constitution of India, but to approach the Magistrate concerned under Section 156(3) CrPC. If such an appointment under Section 156(3) CrPC is made and the Magistrate is, prima facie, satisfied, he can direct proper investigation to be done which includes in his discretion, if he deems it necessary, recommending change of the investigating officer, so that a proper investigation is done in the mater. We have said this in Sakiri Vasu case because what we have found in this country is that the High courts have been flooded with writ petitions praying for registration of the first information report or praying for a proper investigation.”(emphasis supplied)*

**6.** Thereafter, a Division Bench of Madhya Pradesh High Court again dealt with this aspect by considering the Constitutional Bench judgment of Hon'ble Supreme Court in the case of:

- **Lalita Kumari v. Government of U.P. reported at (2014) 2 SCC 1 and in**

- **Aleque Padamsee v. Union of India**  
**reported at (2007) 6 SCC 171**

- **Sakiri Vasu v. State of U.P. reported at**  
**(2008) 2 SCC 409.**

7. It is also held by the Hon'ble Apex Court in the case of **Pravasi Bhalai Sangathan Versus Union of India and Others reported in (2014) 11 Supreme Court Cases 477** observing that statutory provisions and particularly panel law provide sufficient remedy to curb the menace of "hate speeches" in the form of posts in twitter. Thus, person aggrieved must resort to the remedy provided under a particular statute.

8. After considering the above judgments, speaking for the Bench, Hemant Gupta, J. (as His Lordship then was) opined as follows:-

*“The Constitution Bench in Lalita Kumari (supra) was considering the question as to whether registration of an FIR is mandatory, in case it discloses a cognizable offence. If the information does not disclose a cognizable offence, it mandates to conduct a preliminary enquiry. But, there is no mandate in the aforesaid judgment that his Court under Article 226 of the Constitution of India should issue a direction for registration of an FIR. Such a question has been specifically answered in Aleque Padamsee (supra), Sakiri Vasu (supra) and*

*Sudhir Bhaskar Rao Tambe (supra).”*  
**(Emphasis Supplied)**

**9.** In view of the authoritative pronouncement of the Hon’ble Supreme Court and the division Bench of the Madhya Pradesh High Court on the above aspect, no writ of mandamus/direction can be issued for lodging of FIR. The petitioner has an efficacious remedy under the criminal law. Hence the PIL cannot be entertained.

**10.** However, liberty is reserved to the petitioner to avail remedy under the criminal law. It is made clear that this Court has not expressed any opinion on the merits of the case.

**(SUJOY PAUL, J)**

**(SMITA DAS DE, J.)**