IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.3586 of 2025

Mr.Dhamodaran ...Petitioner

Vs.

1. The Principal Chief Commissioner of Income Tax,
   No.121, Mahatma Gandhi Road, Nungambakkam,
   Chennai – 600 034.

2. The Commissioner of Income Tax,
   No.63, Racecourse Road,
   Coimbatore- 641 018.

3. The Principal Director of Income Tax (Investigation Wind)
   No.46, Mahatma Gandhi Road,
   Chennai – 600 034.

4. The Additional Director of Income Tax (Investigation Wing)
   No.63, Racecourse Road,
   Coimbatore – 641 018.

5. The Inspector of Police,
   City Crime Branch (CCB-1)
   Coimbatore.

6. Mr.Srinivasan

...Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondents 1 to 4 to consider the representation of the petitioner dated 29.11.2024 and to invoke a detailed investigation based on such representation made to the respondents.

For Petitioner : Mr.Prahalad K.Bhat

For Respondents 1 to 4 : Mr.A.N.R. Jayaprahap
Standing Counsel

Order

Heard Mr.Prahalad K.Bhat, learned counsel appearing for the petitioner and Mr.A.N.R. Jayaprahap, learned Standing Counsel, who takes notice on behalf of the respondents 1 to 4. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The petitioner has filed this Writ Petition seeking for a issuance of a Writ of Mandamus directing the respondents 1 to 4 to consider the representation of the petitioner dated 29.11.2024 and to invoke a detailed investigation based on such representation made to the respondents.

3. The learned counsel for the petitioner would submit that the petitioner has made a representation dated 29.11.2024 to the respondents 1 to 4, however, the said representation has not evoked any response as on date, hence, the present Writ Petition is filed seeking for a direction on the respondents 1 to 4 to dispose of the petitioner's representation in a time bound manner.

4. Mr.A.N.R. Jayaprahap, the learned Standing Counsel for the respondents 1 and 2 would submit that due to some dispute between the petitioner and the sixth respondent, as, the said sixth respondent appears to have given a complaint against the petitioner, alleging as if, that he owed a sum of Rs.5 Crores to the petitioner, the petitioner has made a representation to the respondent-Income Tax Department to find out the source of income of the sixth respondent, however, it is submitted that the respondent-Department would not act upon based on such frivolous representation, and if the respondent-Police finds such complaint to be genuine by filing chargesheet and passes any final orders, the respondent-Income Tax Department would come to the rescue of the petitioner to find out the source of income of the sixth respondent.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. On perusal of the representation made by the petitioner, it appears that one Srinivasan, (who was an ex-employee of the petitioner) has lodged a complaint alleging that the petitioner owes a sum of Rs.5crores to him, which, according to the petitioner, is utter fallacious, as the said Srinivasan does not even had a source of income to pay such huge amount to the petitioner, therefore, in this regard, he made a representation to the respondent-Income Tax Department to find out the source of income of the said Srinivasan, whether he is an income tax assessee; whether he is filing any return of income; whether he is capable of having such huge amount with him, such other informations. Thus, this Writ Petition is nothing but an attempt made by the petitioner to collect information from the respondent-Income Tax Department as regards the source of income of the sixth respondent, which, cannot be considered by this Court. If it is the grievance of the petitioner that the said Srinivasan had lodged a false complaint against the petitioner and that, the said Srinivasan cannot afford to give such huge sum of money to the petitioner, it is for the respondent-Police Department to act upon based on such complaint made by the sixth respondent and if the respondent-Police finds such complaint to be genuine and files any chargesheet and passes any final orders, only in such case, the respondent-Income Tax Department may come to the rescue of the petitioner to find out the source of income of the sixth respondent.

6.1 Thus, as rightly pointed out by the learned Standing Counsel for the respondent-Income Tax Department, unless and until any chargesheet is filed and final orders is passed based on the complaint lodged by the sixth respondent, the respondent-Income Tax Department would not come to the rescue of the petitioner to find out the source of income of the sixth respondent, in the absence of the same, the respondent-Income Tax Department cannot be expected to act upon based on such complaint. The said submission is recorded. In view of the above, this Court is not inclined to issue any such direction as sought for by the petitioner.

7. Hence, the Writ Petition is dismissed as being devoid of merits.

No costs.

04.02.2025

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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