



W.P.No.37194 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 12.08.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.37194 of 2024

R.Jayakumar

... Petitioner

Vs.

1.The Secretary to Government,
Commercial Taxes & Registration Department,
Secretariat, Fort St.George,
Chennai - 600 009.

2.The Principal Secretary &
Commissioner of Commercial Taxes,
Government of Tamil Nadu,
Chepauk, Chennai - 600 005.

3.The Joint Commissioner (ST),
Chengalpattu Division,
Chengalpattu - 603 101.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records in respect of the Letter vide R.C.No.593/2023/AG dated 31.08.2024 passed by the third respondent and quash the same and direct the respondents to pay the reward money to the petitioner.



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For Petitioner : Mr.M.Ajay Kumar

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging impugned order dated 31.08.2024 passed by the third respondent.

2. The learned counsel for the petitioner would submit that during the year 2015, based on the information and facts given by the petitioner, the respondents' Department collected a sum of Rs.13,05,724/- from M/s.Harinivasan Builders, who evaded tax. Therefore, the petitioner was informed that a reward amount will be paid for him for the information and leads given by him, which culminated in the recovery of money. However, the said reward was not paid to the petitioner, instead, it was informed by the respondent that the money will be paid, once they collect the tax amount from the evaders. Under these circumstances, the impugned order came to be passed by the respondent stating that the evasions done by M/s.Harinivasan Builders have settled the entire arrears under Samadhan Scheme and in a way the reply informs the



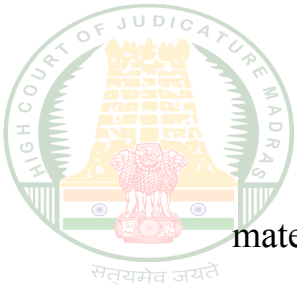
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petitioner that he is not entitled for reward money. Challenging the same, the petitioner has come forward with the present writ petition.

3. Learned counsel for the petitioner would further submit that the petitioner had sent a legal notice dated 20.09.2024 to the respondents, seeking to pay a sum of Rs.1,00,000/- being the reward money due to him along with interest from the date of recovery of Rs.13,00,000/- from the defaulter. Hence, he prays this Court that direction may be issued to the respondents to consider the said legal notice and pass appropriate orders for providing reward money for the information provided by the petitioner.

4. Learned Additional Government Pleader appearing for the respondents submitted that the legal notice sent by the petitioner will be considered by the respondents within a time frame that may be fixed by this Court.

5. Heard the learned counsel on either side and perused the



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materials available on record.

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6. In the case on hand, the petitioner gave an information regarding the tax evasion by M/s.Harinivasan Builders, for which it was informed that the petitioner will be paid with a reward amount of Rs.1,00,000/-. However, the same was not provided to him, till date. On perusal of the records, it is clear that the information provided by the petitioner was correct and the said defaulter has also paid a sum of Rs.13,00,000/- under Samadhan Scheme and it appears that the petitioner is entitled for the award amount.

7. In view of the above facts and circumstances of the case, this Court directs the respondents to consider the petitioner's legal notice dated 20.09.2024, within a period of twelve weeks from the date of receipt of a copy of this order.



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With the aforesaid observation and direction, this writ petition is

disposed of. No costs.

12.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

- 1.The Secretary to Government,
Commercial Taxes & Registration Department,
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Chennai - 600 009.
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KRISHNAN RAMASAMY.J.,
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