IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36995 of 2025

C.Vasudevan ... Petitioner

Vs

1.The Commissioner of Income Tax,
Chennai Division, Aayakar Bhawan,
O/o.Chief Commissioner of Income Tax,
Chennai, 121, M.G.Road, Nungambakkam,
Chennai – 600 034.

2.The Deputy Commissioner of Income Tax (HQ)(INV.)
O/o.Director General of Income Tax (Inv.)
Investigation Building,
46, M.G.Road, Nungambakkam,
Chennai – 600 034.

3.Muruganantham

4.Deepak Jesudoss ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondents 1 and 2 to take expeditious action on the petitioner's representation dated 07.04.2025 and dispose of the same within the stipulated time and to pass such other appropriate orders as this Hon'ble Court may deem it fit and thus render justice.

For Petitioner : Mr.Elango K

For Respondents : Mr.A.N.R.Jaya Prathap
Standing Counsel
(For Income Tax) (For R1 & R2)

ORDER

This writ petition is taken up for final hearing and disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Standing Counsel for the respondents 1 and 2.

2. The petitioner appears to have a private *lis* with the third and fourth respondents. It appears that the petitioner had also filed a suit in O.S.No.7093 of 2007 before the City Civil Court, Chennai dated 12.11.2007. The said suit was filed by the petitioner's mother Late Mrs.Thangalakshmi. The petitioner had also filed another suit in O.S.No.8005 of 2022 dated 31.09.2022, which is said to be pending before the City Civil Court, Chennai. That apart, there are also orders of this Court in O.P.No.762 of 2021 for probating the Will, which was dismissed on 10.06.2022. The petitioner had unsuccessfully challenged

the same before the Division Bench in O.S.A.No.226 of 2022, which came to be dismissed by an order dated 10.09.2024. The petitioner is now pursuing a remedy under Section 114 of the Code of Civil Procedure read with Order 47 Rule 1 by way of a review application to review the order dated 10.09.2024.

3. Meanwhile, the petitioner has sent a representation against the private respondents before the first respondent on 07.04.2025. The said representation has been acknowledged and has been forwarded to the second respondent vide communication dated 09.04.2025. Since no further response has been received from the official respondents 1 and 2, the petitioner has sent another representation dated 14.06.2025.

4. The learned Standing Counsel appearing for the respondents 1 and 2 would submit that the writ petition is devoid of merits, as the information sought for against the third and fourth respondents cannot be given to the petitioner in terms of Section 138(1)(b) of the Income Tax Act, 1961. That apart, it is submitted that even the petitioner had filed applications under the Income Tax Informant Rewards Scheme, 2018, no

details can be shared with the petitioner and therefore on that count also, the writ petition is liable to be dismissed.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Standing Counsel for the respondents 1 and 2, this writ petition is disposed of at the time of admission, after dispensing with notice on the private respondents 3 and 4, as no adverse orders are proposed to be passed against them.

6. Considering the fact that the petitioner's representation dated 07.04.2025 has already been acknowledged by the first respondent and the first respondent, who in turn, forwarded the same to the 2nd respondent for passing appropriate orders, there shall be a direction to the second respondent to consider the petitioner's representations dated 07.04.2025 and 13.06.2025 and pass appropriate orders on merits and in accordance with law within a period of eight (8) weeks from the date of receipt of a copy of this order.

7. With this direction, the writ petition stands disposed of. However, there shall be no order as to costs.

06.10.2025

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Index: Yes/ No
Internet : Yes/No
Speaking order/Non-Speaking order
Neutral Citation Case:Yes/No

To

1.The Commissioner of Income Tax,
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C. SARAVANAN, J.

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