IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.01.2026

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WP No. 728 of 2026

B.Ramamoorthy
S/o.Balakrishnan,
No.6-B, 8th East Cross Road,
Gandhi Nagar, Katpadi,
Vellore - 632 006.

Petitioner(s)

Vs

1. The Chief Election Commission of India
Nirvacha Sadan, Asoka Road,
New Delhi - 110 001.

2. The Chairman
Central Board of Direct Taxes,
North Block I, New Delhi - 110 001.

3. The Principal Director of Income Tax (Investigation)
No.46, Old No.108, Mahatma Gandhi Road,
Chennai – 600 034.

4. The Deputy Director of Income Tax (Assessment)
Unit 4(2), New Building, 1st Floor,
No.46, Old No.108 Mahatma Gandhi Road,
Chennai – 600 034.

5. The Deputy Director of Income Tax (Investigation)
   No.46, Old No.108, Mahatma Gandhi Road,
   Chennai – 600 034.

6. K.C.Veerramani
   S/o. Chinnarasu,
   No.1, Gandhi Road,
   Edayampati, Jolarpet - 635 851.

Respondent(s)

PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of mandamus directing respondents 2 to 5 to consider the petitioner's representation dated 23.09.2025 and to file final comprehensive report to the 1st respondent in the light of the order passed by this Court in W.P.No.14260 of 2021 dated 14.07.2021.

For Petitioner(s): Mr.P.C.Harikumar

For Respondent(s): Mr.Tarun Rao Kallakuru
for R1

ORDER
(Order of the Court was made by the Hon'ble Chief Justice)

Seeking issuance of a direction to respondent Nos.2 to 5 to file a final comprehensive report before the first respondent in the light of the order dated 14.07.2021 passed by this Court in W.P.No.14260 of 2021, the present writ petition is filed.

2.1. A précis of the matter runs thus: Alleging that the sixth respondent herein, who was a contesting candidate at the Jolarpet

Assembly Constituency during the General Election to Tamil Nadu Legislative Assembly-2021, furnished false information with knowledge and reason to believe that such information was false, the petitioner lodged a complaint before the first respondent. As the said complaint was rejected, the petitioner filed W.P.No.14260 of 2021. While disposing of the said writ petition, this Court, vide order dated 14.7.2021, observed thus:

> *"12. In the light of the present submission of the Election Commission that it will consider the petitioner's representation afresh, the petition may be disposed of at the receiving stage.*
>
> *13. It is necessary that the Election Commission devises a procedure for dealing with complaints of the present kind. Ideally, a notice should be issued to the relevant candidate and his explanation sought and the matter closed by a reasoned order if the explanation is found suitable or satisfactory. If, however, the explanation is found unsatisfactory, the Election Commission should pursue the matter with full rigour, irrespective of the political allegiance of the relevant candidate."*

2.2. It is averred that pursuant to the said order, the first respondent, vide letter dated 09.11.2021, requested the second respondent to conduct enquiry and investigation with respect to the false affidavit filed before the first respondent. Consequent thereto, the fifth respondent conducted an enquiry and filed interim report dated 20.6.2022 holding that there was difference of disclosure of assets and income of Rs.14,30,82,889/- on comparison of the income tax returns and the affidavit filed by the sixth respondent before the Election Commission of India.

2.3. It is stated that based on the said interim report furnished by the fifth respondent, the Returning Officer filed a private complaint before the Judicial Magistrate-I, Tirupattur for the alleged offence under Section 125A of the Representation of the People Act, 1951 read with Section 212 of the Bharatiya Nyaya Sanhita. The complaint was taken cognizance by the Judicial Magistrate-I, Tirupattur. Challenge made by the sixth respondent remained unsuccessful up to this Court.

2.4. It is further stated that, in the interregnum, on the basis of the complaint dated 3.4.2021 lodged by the petitioner before the Election Commission of India, the Inspector of Police, Vigilance and Anti-Corruption, registered the case after conducting preliminary enquiry in F.I.R. No.12 of 2021. In the preliminary enquiry, it was found that the suppression of income was to the tune of Rs.28,78,13,758/-.

2.5. It is further stated that the proceedings have been commenced before the Judicial Magistrate-I, Tirupattur, and therefore the 5th respondent should submit a final conclusive report to the first respondent. Although interim report was submitted on 20.06.2022, till date final report has not been submitted by the fifth respondent. In this backdrop, the present writ petition is filed.

3. The submission of learned counsel for the petitioner is that the interim report submitted by the fifth respondent is incomplete and there is gross mismatch in the amounts found to be disproportionate by the fifth respondent on the one hand, and the Vigilance and Anti-Corruption on the other hand. He added that unless a final comprehensive report is submitted by respondent

Nos.2 to 5 to the first respondent, no clear picture would be available to proceed further in the proceedings drawn against the sixth respondent.

4. It is no doubt true that the earlier direction issued by this Court was on the writ petition filed by the petitioner. It is beyond any cavil that thereafter the authorities have initiated action and are *in seizin* of the matter at present. In case, the final report is an indispensable part of the proceedings, naturally, the authority before whom the issue is pending will demand filing of the same. It is for the authorities concerned and the sixth respondent to put forth their respective stance. It is not for this court to direct filing of such final comprehensive report, that too, at the instance of a third party. Merely because the proceedings have been initiated based on the complaint of the petitioner, he cannot be permitted to seek directions to the authorities to act, at each stage of the proceedings against the sixth respondent, in a manner which he feels to be appropriate. This is more so as the Representation of the People Act, 1951 is a special law and a complete code in itself and, even according to the petitioner, proceedings have already been initiated

under the said Act.

For the aforegiven reasons, the writ petition is dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
08.01.2026

Index : Yes/No
Neutral Citation : Yes/No
sasi

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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(sasi)

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