



W.P.(MD) No.36543 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.01.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36543 of 2025

Elango

... Petitioner

Vs

1. The Additional Director of Income Tax,
(Investigation),
Income Tax Staff Quarters Complex,
Meenachipuram, Madurai.

2. Mythili Kanagavel

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st respondent to take appropriate legal action against the 2nd respondent in the light of the petitioner's representation dated 25.04.2025.

For Petitioner : Mr.T.Neethimaran

For Respondents : Mr.J.Parekh Kumar for R1



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ORDER

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This Writ Petition is filed seeking a Mandamus as against the 1st respondent to take appropriate legal action against the 2nd respondent in the light of the petitioner's representation dated 25.04.2025.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself. Since no adverse order is going to be passed against the 2nd respondent, notice to her is dispensed with.

3. The petitioner has made a representation with regard to the non-filing of the return by the second respondent pertaining to the year 2012. Though the said representation was made on 25.04.2025, so far the said representation has not been considered. Hence, the petitioner has approached this Court.

4. The learned Standing Counsel for the first respondent would submit that the 1st respondent is not a competent authority to initiate action against the 2nd respondent, based on the representation of



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the petitioner. He further submits that since the issue is pertaining to the non-filing of return with regard to the year 2012, even if the petitioner is made out a case based upon his representation, the same is barred by limitation. He would further submit that however, if law permits, then the 1st respondent would take appropriate action in accordance with law.

5. In view of the above submissions, this Court is of the considered view that no further directions needs to be provided to dispose of the representation of the petitioner dated 25.04.2025.

6. With the above observation, this Writ Petition is disposed of. There shall be no order as to costs.

02.01.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No

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To

The Additional Director of Income Tax,
(Investigation),
Income Tax Staff Quarters Complex,
Meenachipuram, Madurai.

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KRISHNAN RAMASAMY, J.

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