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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 17718/2025 CM APPL. 666/2026**

RAM PRABHAKAR

.....Petitioner

Through: Petitioner in person

versus

CENTRAL BOARD OF DIRECT TAXES (CBDT) AND ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC, Mr. V.K. Saksena and Ms. Hemlata Rawat, JSCs

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

% **10.03.2026**

1. The High Court's jurisdiction under Article 226 of the Constitution of India has been invoked for the following prayers:-

“i) Issue a writ of Mandamus or any other appropriate Writ, Order, or Direction thereby Directing the Respondent authorities to conduct a time bound enquiry into the tax evasion petition within a fixed time frame in accordance with the law.

ii) Direct the Respondent Authorities to ensure that the petitioner is not subjected to any adverse civil, criminal or tax consequences on actions committed by other partners during the course of the tax evasion petition.

iii) Direct the respondent Authority to ensure that petitioner is afforded all statutory rights, notices and opportunities to safeguard against any personal liability if any.”



2. The petitioner present in person submitted that he has filed a tax evasion petition before the Income Tax Department highlighting certain illegalities and evasion of tax committed by the partners of the firm known as M/s Sham Enterprises-respondent No.4 in which he is a sleeping partner.
3. The petitioner has raised a grievance that in spite of such petition having been filed, neither the respondents have taken up any proceedings nor are they informing the petitioner about its stage / status. He prayed that a direction be issued to the respondents to take action in relation to the affairs of the firm.
4. According to us, the present petition is nothing but a *modus-operandi* to bring the partnership dispute before this Court and make this Court a battleground for an otherwise *inter-se* dispute, for which the petitioner has various other legal courses available to him including the remedies under the Partnership Act, 1932 and Right to Information Act, 2005.
5. For the relief as claimed and for purported infringement of the rights as pleaded in the present petition, the High Court's jurisdiction under Article 226 of the Constitution of India cannot be allowed to be used.
6. The petition is therefore dismissed, however without any order as to cost.
7. The pending application stands disposed of.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 10, 2026/cd