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

+ W.P.(C) 54/2021

ANIL SINGHAL Petitioner

Through: Mr. Mayank Sapre, Adv.

versus

DIRECTORATE OF INCOME TAX INVESTIGATION

& ANR.

..... Respondents

Through: Mr. Raghvendra Singh, Sr.S.C.

CORAM:

HON'BLE MR. JUSTICE RAJIV SAHAI ENDLAW

HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **05.01.2021**

[VIA VIDEO CONFERENCING]

1. The petitioner seeks mandamus to the respondents (i) Directorate of Income Tax Investigation; and, (ii) Member Investigation, Central Board of Direct Taxes, to conduct an investigation in a time bound manner in pursuance to the Tax Evasion Petition (TEP) dated 20th June, 2020 and Benami Transaction Tax Evasion Petition dated 18th March, 2020 lodged by the petitioner with the respondents against M/s Jagdish Prasad Agarwal (JPA) & M/s Vijay Automobiles and to treat the said TEPs under the Income Tax Informants Rewards Scheme, 2018.

2. The petitioner had not impleaded the aforesaid M/s JPA or M/s Vijay Automobiles as respondents to this petition.

3. The petitioner, in the petition has pleaded that the petition is filed by him as a public spirited person. However, in spite of the said averment, the same has not been labelled as a Public Interest Litigation and is not in

compliance with the Delhi High Court (Public Interest Litigation) Rules, 2010 for filing Public Interest Litigation and which Rules *inter alia* require the petitioner to make a declaration that there is no personal interest in the litigation and that the petition is not guided by self-gain or for gain of any other person/institution/body and that there is no motive other than of public interest. Rather, the petitioner in the petition has expressly pleaded that his father-in-law, Late Shri Jagdish Prasad Agarwal, was a partner in M/s JPA and M/s Vijay Automobiles against whom complaints of tax evasion have been made and that the other partners of the said M/s JPA and M/s Vijay Automobiles have not settled the accounts with the legal heirs of Late Shri Jagdish Prasad Agarwal, being the father-in-law of the petitioner and one of which legal heirs, Smt. Usha Singhal, is the wife of the petitioner. Thus *prima facie* it appears that TEPs filed by the petitioner or by any of the other legal heirs or at their instance as well as this petition, are to coerce the said M/s JPA and M/s Vijay Automobiles to settle the claims, *inter alia* of the petitioner's wife.

4. The same cannot be permitted and is an abuse of the process of the Court. The Court cannot allow its machinery and process to be used and invoked by such unscrupulous petitioners, to settle their own scores.

5. Though certain schemes brought out by the Income Tax Department encourage the filing of complaints of income tax evasion to be made and which can obviously be made only by insiders who have fallen apart from the entity/person earlier indulging in tax evasion, but the petitioner, though referring to the same, has not filed any copy of the said scheme and has not shown any provision under which the petitioner, besides lodging a complaint or furnishing information, has a right to activate the Court machinery to

issue mandamus to the respondent to take further action against the person/s complained against.

6. Be that as it may, such abuse of process of this Court cannot be permitted.

7. The counsel for the petitioner, who is young with only three years of experience at the Bar as informed, states that he realises his mistake and withdraws the petition, without any liberty to pursue the misconceived action any further but with liberty to take steps under the Informants Scheme, if any, of the Income Tax Department.

8. Dismissed as withdrawn with liberty aforesaid.

RAJIV SAHAI ENDLAW, J.

SANJEEV NARULA, J.

JANUARY 5, 2021
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