Dr. Xavier Paul Vs. Cbdt

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SooperKanoon Citation : sooperkanoon.com/732533

Court : Kerala

Decided On : Sep-25-2002

Reported in : [2002]125TAXMAN800(Ker)

Appeal No. : O.P. No. 27162 of 2002 (H) 25 September 2002

Appellant : Dr. Xavier Paul

Respondent : Cbdt

Advocate for Pet/Ap. : K. Mathew John, B. Mohanlal and Baby Thomas, *for the Assessee* George K. George, *for the Revenue*

Judgement :

The petitioner is a public spirited person engaged in journalistic activities and the Original Petition has been filed by him frustrated by the delay in getting rewards from the Income Tax Department and he submits that in view of the information that had been supplied by him, the department had come across black money and he is, as of right, entitled to reward as per the guidelines that are in force. According to him, he had so far given 120 instances where there is likelyhood of locating of black money. He also refers to the circumstance that the Officers of the Department had told him that information that he had given was sufficient to entitle him for awards. But for about two years, there has been practically no information forthcoming except Ext. P6 letter. He wants the matter to be expedited.

2. The standing counsel for the department submits that there is a misconception on the part of the petitioner, since it is not each and every information that entitles a person for reward, but the information has to be qualitative and definite and it should have been possible for the department to identify the evader and get the unaccounted money and tax thereon. Even after coming across that situation, a detailed procedure for assessment is envisaged. Appeals and other proceedings are not uncommon. It is only after the evaded tax comes to the Department, the department can think of parting a definite percentage to the informer. It is assured that there will not be any delay, if the petitioner is entitled to any benefits in respect of the information that had been supplied by him. The delay is neither deliberate nor can be avoided. He also refers to a decision in Ram Baran Misra v. Union of India : [1998]234ITR431(All) , giving the details of the guidelines that are adopted in this matter.

3. The petitioner might have given the information as a public spirited person, but for the very reason, it may not, therefore, be justified on his part, to insist for rewards as rewards can come to the petitioner only as prescribed by the guidelines and only after recovery of the amounts. If profit motive is there as a predominant aim, it cannot also be qualified as public spirit. Standing counsel assures that in any case, there will not be delay, if the petitioner is entitled to the rewards.

4. A definite time limit for the payment in the aforesaid circumstances may not be possible to be directed except recording the statement of the standing counsel.

Recording the above submission, the Original Petition is closed.