

W.P.(MD) No.26529 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM:

THE HONOURABLE MR.SUSHRUT ARVIND DHARMADHIKARI,  
CHIEF JUSTICE  
and  
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.(MD) No.26529 of 2024

R.Babu

... Petitioner

-VS-

1. The Principal Director General of GST Intelligence,  
O/o. The Directorate of Principal DGGI (Headquarters)  
1<sup>st</sup> and 2<sup>nd</sup> Floor, Wing No.6,  
West Block, 08, RK Puram,  
New Delhi - 110066.

2. The Director General of GST Intelligence,  
O/o The Directorate of DGGI (Headquarters)  
239, C Block, Sector 5,  
Ramakrishnapuram,  
New Delhi - 110022.

3. The Director General of GST Intelligence,  
South Zone Unit,  
O/o the Directorate of DGGI,  
2<sup>nd</sup> Floor, B Wing,  
Rajaji Bhavan,  
Besant Nagar,  
Chennai - 600 090.



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4. The Director General of GST Intelligence,  
Principal of Additional Director General,  
O/o the Directorate of DGGI,  
No.16, Greams Road,  
BSNL Building,  
Tower II, 5<sup>th</sup> & 8<sup>th</sup> Floor,  
Chennai-600 006.

5. The Director General of GST Intelligence,  
Zonal Unit,  
No.155/1, Lakshmanan Street,  
Behind Ukkadam Bus stand,  
Ukkadam,  
Coimbatore 641 001.

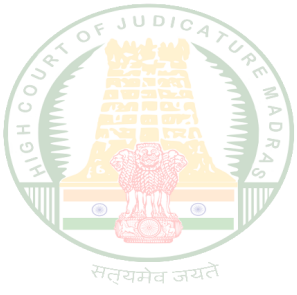
6. The Commissioner of GST Central Excise,  
No.1, Williams Road,  
Head Post Office,  
Trichy - 620 001.

7. The Joint Commissioner of GST(Enforcement),  
Commercial Tax Department,  
Erode Outer Ring Road,  
46, Pudur,  
Erode - 638 115.

8. R.Prabhu

... Respondents

**PRAYER:** Petition filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the respondent Nos.1 to 6 to take action on the 8<sup>th</sup> respondent for tax evasion of more than Rs.50 Crores by showing 40 shell companies situated at Karur, by issuing invoices fraudulent input tax credit and to recover the same from the 8<sup>th</sup> respondent on the basis of the complaint dated 02.08.2024.



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For Petitioner : No appearance  
For R1 to R6 : Mr.R.Gowrishankar, Senior Standing Counsel

ORDER

[Order of the Court was made by The Hon'ble CHIEF JUSTICE]

No one appears for the petitioner.

2. The present writ petition under Article 226 of the Constitution of India, which is styled as Public Interest Litigation, seeks issuance of a Mandamus, directing respondent Nos.1 to 6 to take action on the 8<sup>th</sup> respondent for tax evasion of more than Rs.50 Crores by showing 40 shell companies situated at Karur, by issuing invoices fraudulent input tax credit and to recover the same from the 8<sup>th</sup> respondent on the basis of the complaint dated 02.08.2024.

3. Learned Senior Standing Counsel appearing for respondent Nos.1 to 6 has vehemently opposed the prayer and submitted that the writ petition is not maintainable, in view of the fact that personal relief has been claimed by the petitioner against his own brother who is respondent No.8.



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**WEB COPY** 4. To ventilate personal grievance against his brother, this Court cannot be used by the petitioner as a platform. Therefore, the Writ Petition is not maintainable and the same is dismissed as not maintainable. No costs.

[SUSHRUT ARVIND DHARMADHIKARI, C.J.]

[N.SATHISH KUMAR, J.]

30.03.2026

NCC : Yes / No

Index : Yes / No

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