

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 7867 of 2025**

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**SATISHBHAI GOVINDBHAI PATEL (DECEASED) & ANR.**  
**Versus**  
**UNION OF INDIA & ORS.**

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**Appearance:**

MR YOGESH B SHAH(11695) for the Petitioner(s) No. 1.1  
KARAN G SANGHANI(7945) for the Respondent(s) No. 4  
MR PRADIP D BHATE(1523) for the Respondent(s) No. 1  
MS MAITHILI D MEHTA(3206) for the Respondent(s) No. 2,3

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**CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA**  
**and**  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 25/08/2025**

**ORAL ORDER**

**(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Heard learned advocate Mr. Yogesh Shah for the petitioner and learned advocate Mr. Karan Sanghani for respondent No.4.

2. By this petition under Article 226 of the Constitution of India, the petitioner has prayed for following reliefs:

*"(A) Petitioner submits that Petitioner had good prima facie case, Petitioner submits that having regarding to the facts and circumstances of this case and in the interest of justice, the interim relief of some Ad hoc Amount may kindly be granted by*

*this Honourable Court. Petitioner's daughter law is bad redder since 4 to 5 years, requires considerable amount treatment medical for every day, Petitioner has a Rikshaw which is costly. of.. model and its maintenance means other He has no are for lively hood. Petitioner himself running the age of 61 years. Hon. Court is earnestly prayed for sympathy relief to the petitioner.*

*(B) Your Lordship may be pleased to issue a writ of certiorari or a writ in the nature of certiorari of any other appropriate writ, order or direction thereby directing the Respondent to grant the refund due to the Petitioner along with statutory interest."*

3. The brief facts of the case are that the petitioner late Satishbhai Govindbhai Patel was providing secret information to the Income-Tax Department since 1990. It is the case of the petitioner that the Income-Tax Department did not give rewards looking to the disclosures made by the assessee against whom the actions were taken based upon the

information provided by the petitioner. The petitioner, therefore, has approached this Court and the authorities time and again as under:

(1) SCA No. 18280 of 2003, which was dismissed on 24.8.2004.

It is the case of the petitioner that a sum of Rs.9,31,000/- was paid to the petitioner in 2003 outside the Court by the Department, as per the affidavit filed before this Court.

It is also the case of the petitioner that he had provided information in respect of one Jayantibhai Hirpara in the Renukabhavan Office, Bombay Market, Surat of the Income Tax Department and the petitioner was physically attacked on 5.7.2002 and threat was given to him to leave city of Surat and the petitioner

left Surat city with entire family for almost 2 years.

(2) The petitioner thereafter filed Special Criminal Application No. 397 of 2003 for physical harassment as no steps were taken by the Surat Police department against the assessee in respect of which the petitioner had given the information. This Court passed an order to take suitable steps by the trial Court.

(3) According to the petitioner, the information with regard to Hirapara Group was given in the year 1999 to the Income Tax Department and action was taken in 2006 and huge unaccounted money was recovered by the Department and a disclosure of Rs.3,25,00,000/- was made, however, the petitioner was not provided

any reward.

(4) The petitioner, therefore, filed SCA No. 31095 of 2007 before this Court, which was withdrawn by the advocate of the petitioner on 3.2.2009. It appears that the petitioner, thereafter, has made various applications before the respondent Department and as per the say of the petitioner in Para-11 of the petition about 299 applications were made before the Income-Tax Department, High Court of Gujarat, Police Department and even Prime-Minister's Office. The petitioner also received a letter dated 21.7.2008 from Government of India and in reply, the petitioner furnished the details of reward received by him and also made grievance for non-receipt of the reward for the

disclosure of Rs.3,25,00,000/- made by Hirapara Group in March, 2006. It is the case of the petitioner that no reward was given to the petitioner, therefore, the aforesaid petition was filed which was withdrawn.

(5) It is also the case of the petitioner that on 5.3.2010, the petitioner submitted information about the activities of Angadia services to various authorities of the Department and the petitioner was also called by Chief C.I.T, Surat, on 2.7.2010, for providing information in person. It is also the case of the petitioner that thereafter action was taken on 3.7.2013 by the Income Tax Department and huge cash, diamonds, etc., were recovered and in support of the same, the petitioner has

placed on record the Newspaper cutting in the paper-book.

(6) As the petitioner did not receive any reply or reward, the petitioner made an application on 1.7.2014 but no reply is given by the respondent. It is, therefore, the case of the petitioner that the petitioner has been discriminated by the Income Tax Department for not giving the reward on the information which has resulted in the successful raids conducted by the Department for evasion of the tax.

(7) Lastly, the petitioner has received a letter dated 11.11.2022 from the office of the Deputy Director of Income Tax (Investigation)-2, Surat asking for the details wherein the reward is due and not

yet received. The petitioner filed reply dated 27.2.2023 before the said authority, which reads as under:

"From:

Patel satishbhai Govindbhai  
89-First Floor, Bhagu Nagar-2  
Ganeshpura, Amroli Sayan Rood,  
Amroli, Surat

Surat Dated 22-12-2022

To  
The Assistant commissioner  
of Income-Tax (Investigation)  
Unit.2, Surat

Respected Sir,

Sub: My Grievance regarding non-  
receipts Of reward  
Ref: Your letter No.  
SRT/ADIT(INU)/Unit.2/  
Grievance/PSG/2022-23

With reference to the above, I most respectfully submit the details of action taken by the Department on the basis of my information and I am not rewarded for the same.

| Sr. No. | Name of Party                                                                                                     | Year of Action | Disclosure | Remark                                                                 |
|---------|-------------------------------------------------------------------------------------------------------------------|----------------|------------|------------------------------------------------------------------------|
| 1.      | Mohanbhai<br>Girdharbhai<br>Fudnawala<br>Dahyabhai<br>Girdharbhai<br>Fudnawala<br>Lambe Hanuman<br>Rood, Matewad, | 1992           | 1,00,000   | Party<br>awarded in<br>2003<br><br>24,000-<br>4.11.1999<br><br>30,000- |

|    |                                                                            |      |             |                                    |
|----|----------------------------------------------------------------------------|------|-------------|------------------------------------|
|    | Surat                                                                      |      |             | 6.2.2003<br>1,20,000<br>20.6.2003  |
| 2. | Nanubhai Mukhi Brothers and Partners                                       | 1992 | 1,00,000    | Fully Rewarded in 1996             |
| 3  | Vasantbhai Shanjibhai Patel Brothers Lambe Hanuman Rood, Surat             | 1993 | 1,50,000    | Fully Rewarded in 2003             |
| 4. | Madhubhai Tulsibhai Hirpura Laxmi Nagar Society, Lambe Hanuman Rood, Surat | 1995 | 2,00,000    | Fully Rewarded                     |
| 5  | Jayantibhai Tulsibhai Hirpura Information given in 1999 but raided on 2006 | 2006 | 3,32,00,000 | Not received leakage by Department |
| 6. | Aangadia Services in Information given on 05/05/2010, 10/05/2010           | 2013 | --          | Not Received                       |

Kindly give me an opportunity to come before Your Honour on any date suitable to Your Honour.

There is ample scope for find out evasion of 100 Cores or more which can be used for welfare of Nation. Only lacking is action on Your Honour's part to give me only one opportunity.

Thanking Your Honour

Your Faithfully"

4. It appears that in absence of further

communication, the petitioner has preferred this petition on 20.3.2025. However, before the petition was heard on merits, the petitioner Satishbhai Govindbhai Patel expired on 1.7.2025. Therefore, the legal heir of late Satishbhai Govindbhai Patel, Dineshkumar Satishbhai Patel was impleaded as legal heir of the petitioner by order dated 29.7.2025.

5. Learned advocate Mr. Shah for the petitioner submitted that in the facts of the case, Late Satishbhai Govindbhai Patel, who had provided information, has suffered discrimination at the hands of the department by not giving the reward under the Reward Scheme. It was submitted that it is the fundamental right of the petitioner to get the reward for information provided, which has resulted into successful raid and recovery of unaccounted cash, diamonds, etc.

6. Learned advocate Mr. Shah, therefore, submitted that the respondent may be directed to consider the case of the petitioner to provide immediate adhoc amount of reward as the economic condition of the family of late Satishbhai Govindbhai Patel is very bad and daughter of late Satishbhai Govindbhai Patel requires medical treatment as stated in the prayers made in the petition.

7. On the other hand, learned Senior Standing Counsel Mr. Karan Sanghani appearing on advance copy submitted that the petitioner has not provided the information which is evident from the reply by the petitioner in the month of February, 2023, as it does not contain any information so as to consider the case of the petitioner for reward. It was further submitted that late Satishbhai Govindbhai

Patel cannot be said to have any fundamental right to get the reward under the Scheme of Reward. It was also submitted that there is no discrimination made by the respondent Department as the petitioner was not able to point out any fact which has caused discrimination qua late Satishbhai Govindbhai Patel. In support of his submission, reliance was placed on the decision rendered in SCA No. 11068 of 2009 vide order dated 1.12.2010 in case of ***D.D. Gandhi, Plywood Trading Corporation v. Union of India & Others.***

8. Having considered the rival submissions made by both the learned advocates, it appears that the petitioner has no case for which any relief can be granted in this petition. The petitioner has approached this Court without highlighting the fact as to what type of information was provided by the petitioner,

which has resulted into into successful raid and recovery of unaccounted cash, diamonds, etc.

9. This Court in case of D.D. Gandhi, Plywood Trading Corporation v. Union of India & Others (Supra), has held as under while considering the right of the petitioner to get reward:

*"Though learned advocates have argued the matter at length, we propose to decide this petition on certain relevant issues such as, (i). whether there is any failure on the part of the officer to discharge any statutory obligation, and (ii). Whether grant of reward is ex-gratia, (iii). whether there is any vested right on the informant to claim reward, and (iv). Whether a writ petition would lie in the facts and circumstances of the case.*

*The Apex Court in the case of D.G, REVENUE INTELLIGENCE & INVEST. Versus AMRIT LAL MEHTA reported in 2007 (220) ELT 9 (SC) has held as under in paragraph 7 of the judgment:*

*"7. However, considering the fact that it has been held by this Court in the cases of Union of India & Ors. v. C. Krishna Redy reported in [(2003) 10 SCALE 1050] as well as in Union of India v. R. Padmanabham reported in [(2003) 7 SCC 270] and in the Reward Scheme that there is no vested right in*

*the person to claim a reward and that the payment can, at the highest, be an ex gratia payment, there is absolutely no justification to grant interest on such ex gratia payment."*

*That apart, the issue involved in the present petition is squarely covered in the decision of the Apex Court in the case of UNION OF INDIA v. C. KRISHNA REDDY reported in 2004 (163) ELT 4 (SC). In paragraphs 13 and 14 of the judgment, the Apex Court held as under:*

*"13. It is well settled by a catena of decisions of this Court that a Writ of Mandamus can be granted only in case where there is a statutory duty imposed upon the officer concerned and there is failure on the part of the officer to discharge the statutory obligation. The chief function of the writ is to compel performance of public duties prescribed by statute and to keep subordinate tribunals and officers exercising public functions within the limit of their jurisdiction. Therefore, in order that a mandamus may issue to compel the authorities to do something, it must be shown that there is a statute which imposed a legal duty and the aggrieved party has a legal right under the statute to enforce its performance. (See Bihar Eastern Gangetic Fisherman Co-Operative Society Ltd. v. Sipahi Singh - AIR 977 SC 2149 para 15, Lekhraj Satram Dass Lalvani v. Deputy Custodian-cum-Managing Officer, AIR 1966 SC 334 and Dr. Umakant Saran v. State of Bihar - AIR 1973 SC 964).*

*14. By the very nature of things, no one has a legal right to claim a reward. The scheme itself shows that it*

*is purely an ex-gratia payment subject to guidelines and may be granted on the absolute discretion of the competent authority and cannot be claimed by anyone as a matter of right. xxx xxx "*

*In the facts of the present case, the respondents were not performing any statutory duty imposed upon them and therefore it cannot be said that there is failure on the part of the officer to discharge the statutory obligation. A writ of mandamus, therefore, cannot be issued in the matter.*

*In view of the aforesaid settled position of law, we do not intend to undertake the futile exercise of dealing with each and every judgment cited before us by learned advocate for the petitioner.*

*In view of a catena of decisions of the Apex Court and well settled position of law, grant of reward is an an ex gratia payment and there is no vested right in any person to claim a reward as a matter of right. The respondents in the instant case were not performing any statutory duty imposed upon them and, therefore, it cannot be said that there is failure on their part to discharge any statutory obligation warranting exercise of writ jurisdiction to compel performance of such duties prescribed by any statute. The policy of reward is only a 'scheme' and not a 'statute'.*

*Before parting with this order, we may also record that in the secret information filed by the petitioner, he has categorically stated as under:*

*"If deem fit, I may be rewarded suitably, but I shall not claim as a matter of right and shall not enter*

*into correspondence to assert my claim of reward."*

*In the circumstances, even otherwise than the aforesaid legal position, the petitioner is estopped from raising the claim as a matter of right, much less a petition under the writ jurisdiction compelling the respondents to satisfy the claim.*

*In light of the aforesaid discussion, this petition deserves to be dismissed, and is hereby dismissed.*

*Notice is discharged. No order as to costs."*

10. In view of the above facts and proposition of law laid down by this Court, we are of the opinion that the petitioner could not make out a case for any interference and, therefore, the petition is not entertained. The petition is, accordingly, dismissed.

**(BHARGAV D. KARIA, J)**

**(PRANAV TRIVEDI, J)**

SAJ GEORGE

Original copy of this order has been signed by the Hon'ble Judges.  
Digitally signed by: SAJ PULICKAL GEORGE(HC01069), PRIVATE SECRETARY, at High Court of Gujarat on 01/09/2025 11:54:10