

D.O. No. 250/206/CM, Dated 01.02.2026

**Dear Smt. Nirmala Sitharaman Ji,**

I write this letter to share the deep sorrow of the people of Kerala on the unnatural death of Shri. C.J. Roy, head of the Confident Group, in Bengaluru, in the midst of a search action by the Income tax personnel on January 30, 2026. The business community and the civil society are shocked on hearing about this event.

Let me state at the outset that this unfortunate incident is a blot on the tax administration of the country, when the aim of the government has been stated as Non-intrusive Usage of Data to Guide and Enable (NUDGE).

While there can be no dispute on the fact that intrusive action may be required in rare cases, as situation warrants, there needs to be exercise of extreme caution while initiating, conducting and concluding such actions.

From reports that are coming, it seems that lack of required diligence has resulted in the loss of the precious life of an entrepreneur. While it will be inappropriate to discuss anything about the merit of the search and seizure action by the Income Tax department at this juncture, one cannot refrain from drawing certain prudent inferences, based on information available in the public domain.

It is quite surprising that the person in whose premises, the Income Tax department was conducting a search and seizure operation, could proceed to lay hands on a loaded gun and shoot himself, when the tax department personnel were going ahead with search operations.

When such operations are proceeding, the premises are to be under the control of the tax officials and the safe conduct of search is the minimum

responsibility of the officials. It is believed that there are certain rights of the searched person, which are to be respected by the officials, while some duties are cast upon the searched person which she/he has to follow.

In any search operation, the person in whose case search warrant has been issued needs to be present at the place where the officials are conducting the search and established procedures require that there have to be at least two independent witnesses. In the instant case, if reports coming in media are correct, Shri Roy had moved to another room and laid hands on the licensed gun and shot himself, even when the search operation was going on at another place in the building. If correct, this is a serious lapse. The logical conclusion that follows is that non-compliance to following of minimum essential protocol in the conduct of search has led to the loss of a human life.

It is also equally important to pay attention to the grievances of the bereaved family. The brother of late C.J Roy has raised serious issues like harassment by officials (Times of India, January 30, 2026). Shri Babu, brother of late C.J. Roy is quoted in the report as follows :

*“My brother cooperated fully and submitted all documents. Yet the officials kept returning. He told several times that the I-T trouble was unbearable...”*

Naturally, the Income Tax department will have its version too. It is felt that the whole truth about this incident has to come out through a credible analysis of the legal and administrative procedures to ensure a fair search operation, how this event could have been prevented had due diligence been exercised and what is the substance of the statements of the immediate relatives of late C.J. Roy. Ordering such an impartial inquiry into this matter is essential if occurrence of such tragic incidents in future are to be prevented.

It is my belief that the best option which can be exercised by the Government of India in this matter will be to order a judicial inquiry into the incident and it will be in the fitness of things that the Commission of Inquiry be headed by a person who has had experience as a judge in a constitutional court.



Grievances of the immediate family have to be viewed with empathy and they have a right to have the entire facts brought out through an impartial inquiry. While the investigation by the Karnataka Police is going on, judicial inquiry is requested to look into the wider aspects mentioned above.

It is felt that calling for official reports and reiterating that legal provisions have been followed in letter will not suffice. Only a judicial inquiry, which can look into the entire matter will be regarded as having credibility by the larger society. Hence, there should not be any hesitation on the part of Government of India in ordering a judicial inquiry without any delay and obtain a comprehensive report in a time-bound manner.

While being in complete agreement that tax evasion is a serious problem and every effort has to be taken to curb it, no action leading to loss of a precious human life as it has happened in the case of Shri. C.J. Roy can be justified in a civilised democratic society. Often it is said that taxation is the price we pay for our civilisation and hence there has to be zero tolerance to tax evasion. While fully endorsing this view, one has to equally emphasise the fact that in the name of ensuring tax compliance, uncivilised acts too have to be viewed with zero tolerance.

I request the Union Finance Minister to initiate steps to order a judicial inquiry into the matter by getting a Commission of Inquiry constituted with a person who has served in a constitutional court as its head.

With regards,

Yours sincerely,



**Pinarayi Vijayan**

**Smt. Nirmala Sitharaman**

Hon'ble Minister of Finance and Corporate Affairs,  
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