

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2015

C O R A M

THE HONOURABLE **Mr.JUSTICE K.KALYANASUNDARAM**

**CRP.NPD.No.1042 of 2015**

**and**

**M.P.No. 1 of 2015**

D.Jayapal

...

Petitioner

Vs.

1. Cosmo Foundations Ltd,  
Rep by its Chairman Mr.A.R.Vinodkumar  
Cosmo Towers, 11, Dr.Thomas Road,  
T.Nagar, Chennai – 600 017.

2. K.Jayalakshmi

3. K.Suresh Babu

4. Bharathan

5. The Chief Commissioner  
Income Tax Department,  
Chennai -34.

...

Respondents

**PRAYER:** Civil Revision Petition is filed under Article 227 of Constitution of India against the order passed in E.A.S.R.No.2401 of 2015 in E.P.No.417 of 2012 in R.C.O.P.No.1865 of 2008 dated 06.02.2015 on the file of XII Small Causes Court, Chennai.

For Petitioner : Mr. R.Balasubramanian

**ORDER**

This civil revision petition arises out of the order dated 06.02.2015 passed by the XII Small Causes Court, Chennai, in E.A.S.R.No.2401 of 2015 in E.P.No.417 of 2012 in R.C.O.P.No.1865 of 2008.

2. The petitioner is the first respondent in R.C.O.P.No.1865 of 2008 filed by the first respondent under Sections 10(2)(ii)(a) and 10(2)(i) of the Tamil Nadu Buildings (Lease and Rent Control) Act 1960 as amended by Act 23 of 1973. The Eviction petition was allowed on 27.10.2009. Aggrieved by the order, the petitioner preferred an appeal in R.C.A.No.26 of 2010, which was dismissed by the Appellate Authority.

3. Based on the order, the landlord levied an execution petition in E.P.No.417 of 2012 for delivery of possession. In the execution proceedings, the petitioner filed an application to implead the Chief Commissioner, Income Tax Department, Chennai, as a party to the execution proceedings.

4.The case of the petitioner is that the Income Tax Department, by an order dated 19.02.2013, attached the petitioner property and therefore, the Income Tax Department is a proper and necessary party to the execution proceedings. The Trial Court rejected the petition. Challenging the order, this Civil revision petition is filed.

5. Heard Mr.R.Balasubramanian, learned counsel for the petitioner and perused the records.

6. It is seen that the Rent Controller, in R.C.O.P.No.1865 of 2008, ordered eviction of the tenant. The order of the Rent Controller was confirmed by the Appellate authority, which has become final. The Rent Controller having found that the Income Tax Department is not a proper and necessary party, rejected the petition. I do not find any illegality or irregularity in the impugned order.

In the result, the civil revision petition is dismissed. No costs. Consequently, connected miscellaneous Petition is closed.

**11.03.2015**

Index : Yes/No  
Internet : Yes/No  
sms

To  
The XII Small Causes Court, Chennai.

**K.KALYANASUNDARAM,J.**

sms/srn

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