IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.14782 of 2016

S.Gopal
Ex Partner
M/s.GKR Commercials
14/2, Thiruvalluvar Street
Mahalingapuram
Pollachi .. Petitioners

..Vs..

1.The Assistant Commissioner (CT)
Pollachi (East) Circle
C.T.Building
Palghat Road
Pollachi

2.The Assistant Commissioner (CT)
R.S.Puram (East) Circle
Coimbatore

3.The Deputy Commercial Tax Officer
Now Re-designated Commercial Tax Officer
Pollachi West Circle
Palghat Road
Pollachi

4.Sub-Registrar
Registration Department
Pollachi .. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the third respondent herein to withdraw the intimation to the fourth respondent herein in N.K.No.187/2008/A3 dated 30.06.2008 in which direction is issued to the fourth respondent to create the encumbrance in the properties of the petitioners for the alleged arrears of sales tax of M/s.G.K.R.Commercials, Coimbatore.

For Petitioner : Mr.N.Inbarajan

For Respondents: Mr.Manokaran Sundaram, A.G.P.,

ORDER

Heard Mr.N.Inbarajan, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondent and with the consent of the either side, the writ petition itself is taken up for final disposal.

2.The petitioner has filed this writ petition praying for issuance of a writ of mandamus to direct the third respondent to withdraw the intimation given to the fourth respondent who is the Sub-Registrar, Registration Department, Pollachi to delete the encumbrance created on the petitioner's property due to the arrears of sales tax payable by the firm namely, M/s.GKR Commercials in which the petitioner was a partner.

3.The matter pertains to two assessment years, namely 1993-94 and 1994-95. It appears that so far as the tax arrears pertaining to 1993-94, the firm has settled the arrears under the Tamil Nadu Sales Tax (Settlement of Arrears) Act, 2008. However, it is not know as to what happened to the assessment for the year 19994-95. The petitioner on the one hand states that he has resigned from the firm and on the other hand, it is stated that the firm has been dissolved. However, no reply has been sent by the Assessing Officer to the petitioner, so as to enable him to work out the remedies in the manner known to law.

4. In the light of the above fact, there will be a direction to the respondent to consider the petitioner's representation and intimate the exact state of affairs to the petitioner as on date, with respect to both the assessment years 1993-94 and 1994-95 and communicate a speaking order within a period of eight weeks from the date of receipt of a copy of this order, to enable the petitioner to work out his remedies in the manner known to law.

5. The Writ Petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

pgp

To

1.The Assistant Commissioner (CT)
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Pollachi

+ 1 cc to Special Government pleader SR.32024
+1 cc to M/s. N. Inbarajan, Advocate SR.31804

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NR(CO)
Eu 12.7.16