

In the High Court of Judicature at Madras

Dated : 15.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.31327 of 2003 & WMP.No.38114 of 2003

Vasantha

...Petitioner

Vs

1.The Commercial Tax Officer,
Podinayakkanur.

2.The Assistant Commissioner (CT),
Madurai West, Madurai.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records in Rc.4954/87-A4 dated 29.8.2003 on the file of the first respondent and quash the same as illegal, arbitrary and against law.

For Petitioner : Mr.A.Thiagarajan, SC for
Mr.E.Narayanan

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government pleader

ORDER

The petitioner has filed this writ petition contending that she is the absolute owner of the property at door No.18, Nattanmakkar Theru situated in ward No.2, Podinayakkanur and that the first respondent has no jurisdiction to attach the same for the alleged sales tax arrears payable by her son V.Iyyappan, who was carrying on the business.

2. The impugned proceedings is only an auction notice, which was issued the year 2003 and that the notice has been stayed all these years. This Court is of the view that at this juncture, it would be inequitable to direct the Authorities to proceed from the stage at which the impugned notice was issued and that the respondents can be granted liberty to proceed if there is any need to do so.

3. Accordingly, the writ petition is allowed, the impugned notice is set aside and the respondents are directed to issue a fresh notice to the petitioner, if there is any need to issue the same and in the event of any such notice is issued, the petitioner is entitled to submit her objections and only after considering the objections, the respondents are directed to proceed further in accordance with law. No costs. Consequently, the above WMP is closed.

-s/d-
Assistant Registrar

True copy

Sub-Assistant Registrar

To

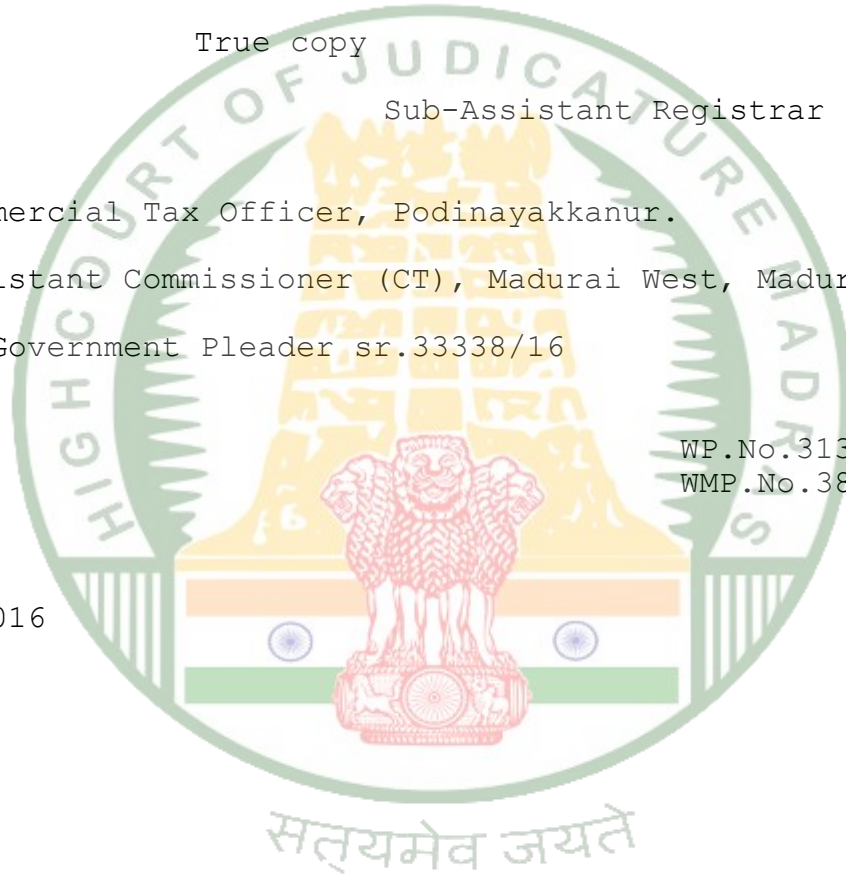
1.The Commercial Tax Officer, Podinayakkanur.

2.The Assistant Commissioner (CT), Madurai West, Madurai.

+1 cc to Government Pleader sr.33338/16

WP.No.31327 of 2003&
WMP.No.38114 of 2003

pvs (co)
aa29/06/2016



WEB COPY