

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16226 of 2003

and

W.P.M.P. No.20301 of 2003

W.P.A.S.B.Pandianathan Bhaskaran,
W.P.A.S. Bungalow,
Pattiveeranpatti-642 211

.. Petitioner

Vs.

The Agricultural Income Tax Officer,
Dindigul District,
Dindigul.

.. Respondent

The writ petition is filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorari to call for the records of the respondent herein and quash the distraint order in G.I.R.No.254/P, dated 9.4.2003 on his file.

For Petitioner : Mr.B.Raveendran for
Mr. Chandran Karuppiah

For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent.

2 The matter arises under the Tamil Nadu Agricultural Income-tax Act, 1955. The learned counsel for the petitioner submitted that in the light of the Tamil Nadu Act 12 of 2004, the said enactment itself has been repealed. It is pointed out by the learned Additional Government Pleader that in terms of Section 2(1)(a) of the Repeal Act, the Repeal Act shall not affect any proceedings begun before the commencement of this Act.

3 In my view, this issue need not be gone into for the simple reason that the order impugned is a distraint order and on account of the interim injunction granted on 3.6.2003, all

further proceedings had come to a standstill. Therefore, at this juncture, permitting the respondent to revive the action based on the impugned distraint notice would not be conducive. Therefore, the writ petition is closed, leaving it open to the respondent to proceed in accordance with law. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vvk

To

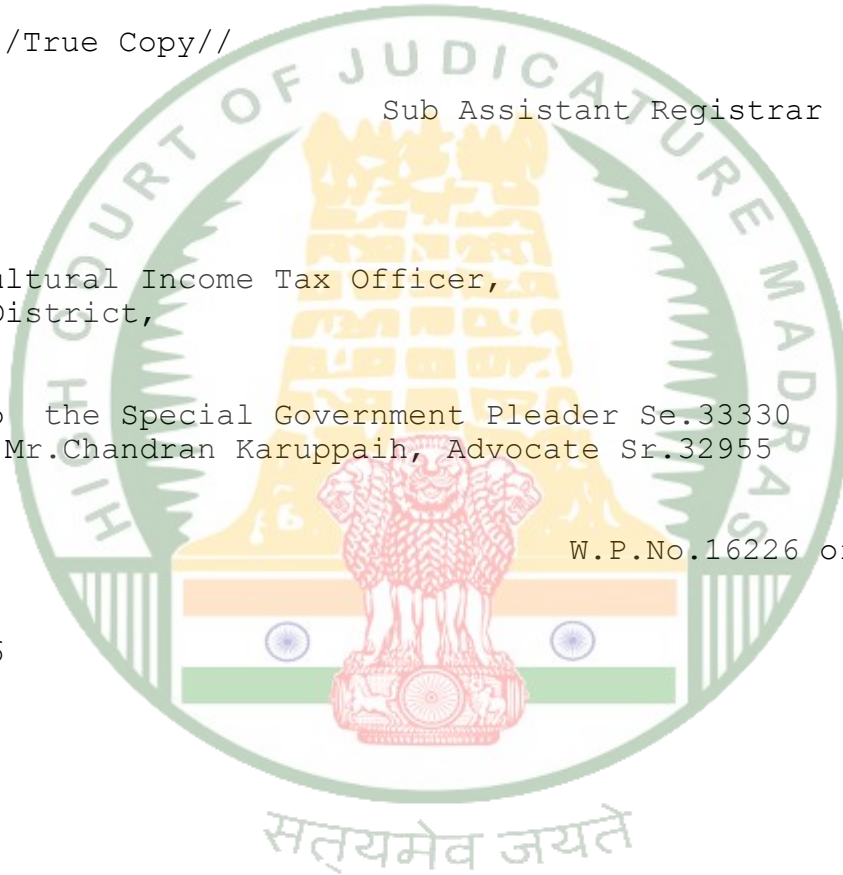
The Agricultural Income Tax Officer,
Dindigul District,
Dindigul.

+ 1 cc to the Special Government Pleader Se.33330

+ 1 cc to Mr.Chandran Karuppai, Advocate Sr.32955

W.P.No.16226 of 2003

PA(CO)
Eu 23.6.16



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