



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.09.2016

CORAM:

THE HONOURABLE Mr.JUSTICE V.BHARATHIDASAN

W.P. (MD) No.17372 of 2016

R.S.Manian

..Petitioner/Petitioner

Vs.

1.The Commissioner of Income Tax,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai 625 002.

2.The Income Tax Officer,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai 625 002.

3.The Recovery Officer - 2,
Income Tax Office,
No.2, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai 625 002.

..Respondents/Respondents

Prayer: The petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents to consider the petition dated 29.07.2016 in accordance with Rule 11 of Second Schedule of the Income Tax Act, within the time frame as stipulated by this Court.

For Petitioner : Mr.S.Jawahar

For Respondents : Mr.S.Srimathy

O R D E R

This Writ petition has been filed to direct the respondents to consider the petition dated 29.07.2016 in accordance with Rule 11 of Second Schedule of the Income Tax Act, within the time frame as stipulated by this Court.

2.Heard the learned counsel for the petitioner and the learned standing counsel appearing for the respondents.

3.The petitioner purchased land in Survey Nos.223/6A3, 223/6B2, 223/6C2, 223/15B, 289/6B and 270/2 to an extent of 0.85, 0.85, 0.12, 0.49, 0.97 and 0.65 respectively for valuable consideration on 02.11.2012 from one S.Rajendran. Subsequently, he came to know that the above said land has already been attached by the Income Tax Department based on an attachment order dated 21.12.2015. Since the petitioner purchased the property prior before the date of attachment, he made an application before the 3rd respondent to conduct enquiry in accordance with Rule 11 of Second Schedule of the Income Tax Act. Since the said application is pending with the 3rd respondent without passing any order, the present Writ petition has been filed.



4.As the petitioner's application is pending from 29.07.2016, the 3rd respondent is directed to conduct enquiry and pass orders in accordance with law after providing notice to the petitioner within a period of 6 weeks from the date of receipt of a copy of this order. The Writ petition is disposed of accordingly. No costs.

Sd/-
Assistant Registrar

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To

1.The Commissioner of Income Tax,
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Bibikulam, Madurai 625 002.

3.The Recovery Officer - 2,
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No.2, V.P.Rathinasamy Nadar Road,
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+1cc to Mr.S.Jawahar, Advocate in SR.56453
+1cc to Mr.S.Srimathy, Advocate in SR.56452

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27.09.2016

nbg

PBK/GSV-PM/SAR-III 13.10.2016 ::2P-6C: