IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 03.07.2017
CORAM
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM.
Writ Petition No.4875 of 2017
and W.M.P.No.5099 of 2017

T.P.Santosh Kumar ... Petitioner

vs

1.Union of India
Represented by the Chief Secretary to Government
Government of Union Territory of Puducherry
Puducherry.

2.The Commercial Tax Officer,
Mahe.

3.The Deputy Tahsildar (Revenue)
Mahe.

4.Mr.Sanjeevan
Son of Anandan, Proprietor
Royal Chickens, Odayoth House,
Pandakkal, Mahe. ... Respondents

Writ Petition filed under Article 226 of Constitution of India, to issue a Writ, Order or direction, more specifically a Writ of Certiorarified Mandamus, calling for the records on the file of the 3rd respondent relating to the impugned notice of attachment dated 09.02.2017 bearing Ref. Nil and quash the same and consequently forebear the respondents 1 to 3 from in any manner proceeding against the petitioner in respect of the tax or other arrears due in respect of M/s.Royal Chickens, bearing TIN No.34450009285.



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| For Petitioner | : | Mr.G.Ilanchezhiyan for M/s.Sai Bharath and Ilan |
| For R1 to R3 | : | Mr.K.R.Harin Additional Government Pleader |
| For R4 | : | Mr.R.Dhanasekar |



O R D E R

The petitioner has filed this writ petition challenging the proceedings initiated by the 3rd respondent under the provisions of the Pondicherry Revenue Recovery Act, 1970 for recovery of dues payable by Royal Chickens, the 4th respondent.

2.The petitioner's case is that he was the erstwhile partner of the Royal Chickens and resigned from partnership and submitted Form B declaration on 28.09.2009. Therefore, it is submitted that no liability can be fastened on to the petitioner as he is not the partner of the 4th respondent firm. It is seen that the declaration which was filed by the petitioner was returned by the Assessing Officer assigning certain reasons by order dated 05.03.2013 and this order has become final and has not been questioned either by the petitioner or by the 4th respondent. Therefore, the present plea raised by the petitioner apart from being misconceived is not maintainable. It is not in dispute that the order of assessment passed by the 2nd respondent as against the 4th respondent under the provisions of the Pondicherry Value Added Tax Act against the 4th respondent has become final and the 4th respondent or the partnership firm has not challenged those orders and allowed to attain finality. Separate revenue recovery proceedings has been initiated as against the 4th respondent also.

3.In the light of the above facts, the plea raised by the petitioner, at this juncture, is a far fetched plea and cannot be acceded to and the petitioner has not made out any grounds to interfere with the impugned order. Hence, the writ petition stands dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar



rna
To

1. The Chief Secretary to Government
   Union of India
   Government of Union Territory of Puducherry
   Puducherry.



2.The Commercial Tax Officer,
   Mahe.

3.The Deputy Tahsildar (Revenue)
Mahe.

+1 cc to M/s.Sai Bharath & Ilan Advocate sr 46403
+1 cc to the Government Pleader Puducherry sr 46131

W.P No.4875 of 2017

kj(co)
aa18/07/2017