IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 21.08.2017

CORAM

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

W.P.No.20284 of 2006
and M.P.Nos.2 & 3 of 2006

B.Mythili .. Petitioner

Vs

1.The Assessing Officer,
Now Range VI [4],
Previously City Circle V [7],
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-34.

2.The Tax Recovery Officer,
XVII, Range IV, Income Tax office,
Annex Building, 4th Floor, Room No.401,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-34.

3.The Sub Registrar,
Triplicane Sub Registrar Office,
Triplicane, Chennai-5. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the proceedings of the 2nd respondent in [i] TR.No.237/01-02 [ii] 211/86-87 dated 30.09.2005 and quash the same and to forbear the 2nd respondent from taking any recovery proceedings against the petitioner based on the impugned notice in TR.No.237/01-02, 211/86-87 dated 30.09.2005.

For Petitioner : No appearance

For Respondents : Mr.Naveen Durai Babu
Standing Counsel

O R D E R

Heard Mr.Naveen Durai Babu, learned standing counsel appearing for the respondents.

2. The petitioner has filed this writ petition challenging a notice in Form No.ITCP-16 dated 30.09.2005 issued under Rule 48 of Second Schedule to the Income Tax Act, 1961, attaching the property in question for recovery of tax dues.

3. At the time when the writ petition was entertained, the petitioner prayed for an order of interim direction, not to give effect to the impugned order. In the said petition, the Court passed an order on 12.07.2006 recording the submission of the Senior Counsel for the Income Tax Department that the entire tax due has been paid by the petitioner and accordingly, the order was passed lifting the attachment proceedings.

4. Thus, by efflux of time, there would be no necessity to examine the correctness of the impugned proceedings, as the attachment proceedings has been lifted. Therefore, the Writ Petition is disposed of leaving it open to the respondent/Income Tax Department to initiate appropriate action, if there is a need to do so and the provisions of the Act provided for such action. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To

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3.The Sub Registrar,
Triplicane Sub Registrar Office,
Triplicane, Chennai-5.

+1cc to M/s.Hema Muralikrishnana, Advocate in sr.no.60491

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and
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NR 14/09/2017