

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 06.07.2017

CORAM

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

W.P.No.13100 of 2002

Smt.S.Rajalakshmi

.. Petitioner

Vs

1. Tax Recovery Officer
Central
Madurai

2. Asst.Commissioner of Income Tax
Central Circle II (1)
Chennai-34

3. Commissioner of Income Tax
Central Circle II
Chennai-600 034

4. S.Thiruvalagu
33,1st Main Road
R.K.Nagar
Chennai-600 038.

.. Respondents

Prayer:Writ Petition filed under Article 226 of the Constitution of India praying for the issuance a Writ of Mandamus, order forbearing the first respondent from taking any steps for attaching, settling a proclamation for sale, selling or taking any other coercive action or proceeding against or in respect of the two properties. Thiruvattai Iyyanar Illam and Rajalakshmi Illam at Adhapadakki Village, Sivagangai Taluk for the realisation of the tax arrears of S.Thiruvalagu as proposed in the notice dated 27.3.2002 of the first Respondent or otherwise.

For Petitioner : Mr.M.P.Senthil
For Respondents : Mr.A.P.Srinivas,
Senior Standing Counsel and
Mr.A.N.Jyapraphap (R1-3)

ORDER

Heard Mr.M.P.Senthil, learned Counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel and Mr.A.N.Jyapraphap, learned counsel for the respondents 1 to 3.

2. The petitioner, claiming herself to be the owner of the property in question, has prayed for issuance of a writ of mandamus to forbear the first respondent from taking any steps for attaching, settling a proclamation for sale, selling or taking any other coercive action or proceeding against or in respect of the two properties, which are subject matter of attachment, as proposed in the notice dated 27.03.2002 for recovery of tax arrears payable by the 4th respondent, her son.

3. It is submitted by the learned counsel for the petitioner during the pendency of the writ petition, the petitioner passed away.

4. In such circumstances, the prayer sought for in the present writ petition has become infructuous or in other words got abated. Therefore the writ petition is closed, giving liberty to such of the person who may have interest on the said property to approach the first respondent by way of appropriate application for necessary relief. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rg/klt

To

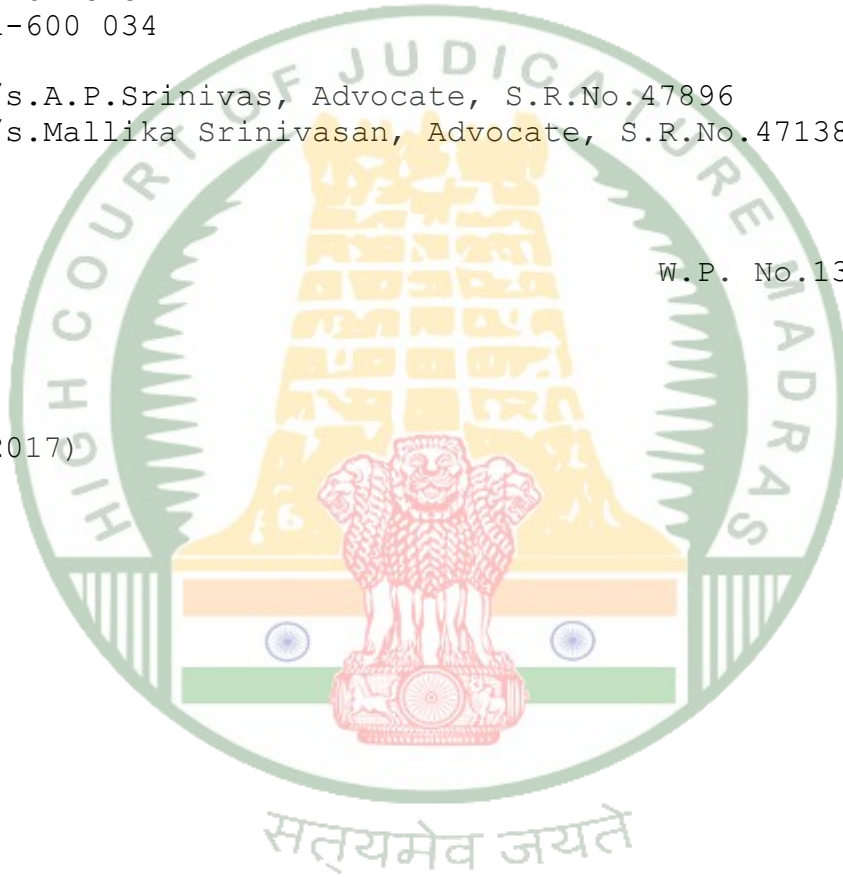
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3. Commissioner of Income Tax
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Chennai-600 034

+1cc to M/s.A.P.Srinivas, Advocate, S.R.No.47896

+1cc to M/s.Mallika Srinivasan, Advocate, S.R.No.47138

W.P. No.13100 of 2002

CP (CO)
CU (21/07/2017)



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