

THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE GUDI SEVA SHYAM PRASAD

WRIT PETITION No.30507 of 2016

ORDER: (per SK,J)

This writ petition was filed with the following prayer:

'For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Court may be pleased to issue a writ, order or direction more particularly in the nature of writ of Mandamus or any other appropriate Writ, Order or orders, Direction or Directions to Declare the action of the Third Respondent, in not considering the objections raised by her as per Judgment in W.P.No.749 of 1996, Dated 23-06-2009, and not deciding the Claim of the Petitioner Under Rule-11 of the Schedule-II, and also not considering her representations on several occasions, on 07-12-2009, even though the Petitioner Submitted all the Documents sought by the Respondents on 21-04-2010, is illegal, contrary to the rules, arbitrary and Contrary to the Principles of Natural Justice, and consequently direct the Third Respondent to pass Final orders on the Objections of the Petitioners as directed in W.P.No.749 of 1996, by fixing reasonable time in view of the age of the Petitioner, and pass such other order or orders as this Court may deem fit and proper in the circumstances of the case.'

Sri S.Satyanarayana Moorthy, learned counsel for the petitioner, would contend that pursuant to the common order dated 23.06.2009 passed by this Court in W.P.No.749 of 1996 and A.S.No.468 of 2002, the petitioner addressed letter dated 07.12.2009 requesting the Tax Recovery Officer, Nellore, to consider the objection petition filed by her husband on 10.01.1996 under Rule 11 of the Second Schedule to the Income-tax Act, 1961. Learned counsel however concedes fairly that he is not in a position to prove receipt of the same by the income tax authority.

The Tax Recovery Officer, Guntur, the third respondent, filed a counter-affidavit stating that the petitioner did not respond to the notice issued by the department and submit all the details in support of the objection petition filed by her husband in terms of the aforestated common order passed by this Court. It is however stated that the

auction, which took place, did not attain finality as the bidder sought refund of the amount paid by him in the auction.

Smt. M.Kiranmaiye, learned standing counsel for the Revenue, would state that the attachment of the property in question no longer remains and therefore, the cause in this writ petition does not survive for consideration.

Recording the said statement, the writ petition is closed.

Pending miscellaneous petitions, if any, shall also stand closed. No order as to costs.

JUSTICE SANJAY KUMAR

JUSTICE GUDI SEVA SHYAM PRASAD

Date:16.06.2017

GJ

