



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P. (MD) No.2329 of 2018

and

W.M.P. (MD) No.2529 of 2018

Tvl. Bali Industries India(P) Ltd.,
represented by its Director
Kamesh Babulal Shah

... Petitioner

Vs.

1.The Assistant Commissioner,
Thirupparankundram Assessment Circle,
Madurai.

2.The Sub Registrar,
Thirumangalam.

... Respondent

PRAYER : This Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the file of the first respondent issued in Form-4 in TIN.625/2016/A3 dated 01.06.2017 and his consequent communication issued in Roc/625/2015/A3 dated 01.06.2017 to the second respondent to record encumbrance in their office records of the attachment of the petitioner's property, Shed No.87, SIDCO Industrial Estate, Kappalur situate in Survey No.637 and 638, for the arrears of the petitioner and quash the same as illegal, without authority of law and against the principles of natural justice.

For petitioner : Mr.A.Chandasekaran

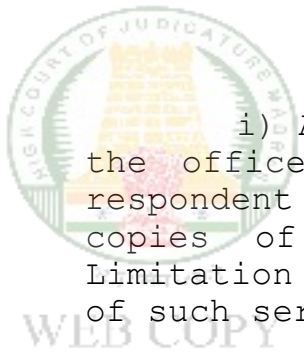
For Respondents : Mrs. Srimathi

Special Government Pleader

O R D E R

Heard the learned counsel on either side.

2. The petitioner is an assessee registered with the first respondent. The petitioner had suffered an adverse order of assessment for the year 2010-2011 up to 2015-2016. The orders of assessment appeared to have been sent by registered post, but they were returned with an endorsement "Door locked". The learned counsel for the writ petitioner submits that he was never served with any order of assessment and that he came to know about the same only when the impugned orders of attachment were passed. In order to simplify the issue, the following directions are issued:



i) An authorised representative of the petitioner shall go to the office of the first respondent on 22.03.2018 and the first respondent is directed to serve the duly signed and authenticated copies of the assessment orders to the said representative. Limitation for filing appeals would start running only from the date of such service.

ii) The first respondent shall not bring the attached property to sale for the period of 12 weeks from today. The petitioner's rights have not been adjudicated now and they are left open and the petitioner is entitled to ventilate his grievances before the appropriate forum.

3. Accordingly, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

/True Copy/

Sub Assistant Registrar

To

1.The Assistant Commissioner,
Thirupparankundram Assessment Circle,
Madurai.

2.The Sub Registrar,
Thirumangalam.

+1cc to M/S.A.Chandasekaran, Advocate SR.No. 56168

ORDER MADE IN
W.P. (MD) No.2329 of 2018
19.03.2018

pnn
JM/RSK/SAR 2/20.03.2018/2P/4C