



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.06.2018

CORAM:

WEB COPY

THE HONOURABLE MR. JUSTICE M. GOVINDARAJ

W.P. (MD) No. 12194 of 2011
and
M.P. (MD) Nos. 1 and 2 of 2011

V. Natesan

: Petitioner

Vs.

1. The Principal Secretary/
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai-600 005.

2. The Deputy Commissioner (CT),
Pudukkottai,
Pudukkottai District.

3. The Commercial Tax Officer,
Pudukkottai-II,
Pudukkottai District.

4. The Commercial Tax Officer -I,
Thanjavur,
Thanjavur District.

5. The Sub-Registrar of Registration,
Gandarvakkottai,
Pudukkottai District.

6. K. Chakkaravarthy

: Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari and Mandamus, to call for the records of the second respondent in Rc.No.2877/2011/A4, dated 11.07.2011 confirming the sale to the sixth respondent in respect of the petitioner's property bearing Survey Number 396 in Sub-Division Numbers 13/5A, 13/5B, 13/5C and 13/5D, totaling measuring area of 1.67 Hectares in Punarkulam Village, Gandarvakkottai Taluk, Pudukkottai District and quash the

10.01.1997

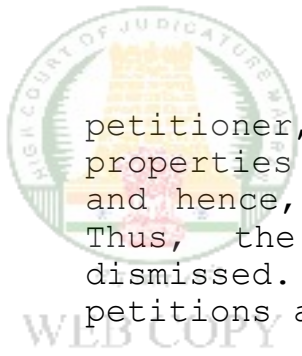
For Petitioner	:	Mr.J.Pooventhera Rajan
For Respondents 1to5	:	Mrs.J.Padmavathi Devi, Special Government Pleader
For Respondent No.6	:	Mr.P.Sesubalan Raja

ORDER

The petitioner was a dealer in groundnut kernel and for the assessment year 1984-1985, he fell in arrears of payment of tax to the tune of Rs.1,29,580/- along with penalty and additional sales tax. To recover the arrears, action was taken under the Revenue Recovery Act, 1864. His landed properties were attached. The official respondents have conducted auction for more than 50 times and finally, the sixth respondent became the successful bidder. Thereafter, the auction was confirmed by the second respondent, vide order dated 11.07.2011. This order is under challenge in the present Writ Petition.

2. The fourth respondent, on counter, would submit that the petitioner was running two businesses, one is a Proprietorship Concern and another one is a Partnership Concern having his wife as a partner. In both the cases, he has defaulted and due to that, two different properties were attached and sold and the sale was also confirmed. As long as the order with regard to the assessment for the year 1984-1985 has become final, the official respondents are entitled to recover the same by selling the property in auction. Curiously, the successful bidder was impleaded as sixth respondent in the present Writ Petition and he has also filed a typed-set of papers, from which, it is seen that the petitioner even before the auction sale, had sold the same property to several persons and executed several registered sale deeds. Even on 30.06.2011, just before the confirmation of auction sale, the petitioner has entered into a sale agreement for selling the very same property. It is also important to note that the sixth respondent was one of the victims of the petitioner having purchased a portion of the property which was attached by the official respondents.

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petitioner, action of the official respondents in attaching the properties and selling the same by way of auction is very much legal and hence, the impugned order does not suffer from any infirmity. Thus, the Writ Petition fails and accordingly, the same is dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (T&P)

/True copy/

Sub Assistant Registrar

To

- 1.The Principal Secretary/
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai-600 005.
- 2.The Deputy Commissioner (CT),
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- 3.The Commercial Tax Officer,
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Thanjavur District.
- 5.The Sub-Registrar of Registration,
Gandarvakkottai,
Pudukkottai District.

+1cc to Mr.P.Sesubalan Raja, Advocate, SR.No.68581.
+1cc to Special Government Pleader, SR.No.68636.

Order made in
W.P (MD) No.12194 of 2011
Dated:18.06.2018

SML

RAM/SB/SAR 1/04.07.2018/3P/8C