HON'BLE SRI JUSTICE SANJAY KUMAR
AND
HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.8707 of 2018

ORDER: (Per Hon'ble Sri Justice Sanjay Kumar)

The grievance of the petitioner in this case was that the income tax authorities were taking steps to auction her residential house property bearing No.1-4/52, plot No.266, Tiruchanur Road, Tirupati, Chittoor District, pursuant to the auction notice dated 13.03.2018, for recovery of the income tax dues of her husband.

By order dated 15.03.2018, this Court opined, *prima facie,* that there appeared to be violation of the statutory scheme prescribed under the Rules in the II Schedule to the Income-tax Act, 1961, and granted interim stay of all further proceedings pursuant to the impugned auction notice dated 13.03.2018, including dispossession of the petitioner.

The Tax Recovery Officer, office of the Principal Commissioner of Income Tax, Tirupati, filed a counter-affidavit stating that the authorities were unaware of the fact that the property in question did not belong to the assessee in default and the same was brought to their notice only 16 hours prior to the proposed auction. Thereupon, they made enquiry with the registration authorities and found that the property did stand in the name of the petitioner. The proposed auction was accordingly cancelled and in the meanwhile, the stay orders passed by this Court were also communicated. The Tax Recovery Officer further stated that no steps were taken in relation to the subject property and measures were initiated for release of the property from attachment. He concluded by stating that as the authorities were not taking any action in relation to the petitioner's property, her grievance stood settled.

Recording the stand of the income tax authorities, as set out in their counter, the writ petition is closed.

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

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SANJAY KUMAR, J

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T.AMARNATH GOUD, J

Dt: 06.08.2018.
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