

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.04.2019

C O R A M

The Honourable Mr. Justice SENTHILKUMAR RAMAMOORTHY

Writ Petition Nos.42529 to 42531 of 2006

and

M.P.Nos.1,1,1,2,2 and 2 of 2006

E.Rukmani ... Petitioner in all WPs

Vs

1.The Commissioner of Income-tax
Central III, Chennai
108, Nungambakkam High Road,
Chennai-600 034.

2.The Deputy Commissioner of Income-tax,
Central Circle II
Income Tax Office,
Race Course,
Coimbatore 641 0108.

3.The Tax Recovery Officer,
Central Range,
Income Tax Office,
Race Course,
Coimbatore-641 018.

... Respondents in all WPs

PRAYER in W.P.No.42529 of 2006 : Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari to call for the records of the Third Respondent Tax Recovery Officer relating to his proceedings in TR No.1 to 4 /P.40/2004-05/CC.II dated 28.03.2005 and quash the same.

PRAYER in W.P.No.42530 of 2006 : Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari to call for the records of the Third Respondent Tax Recovery Officer relating to his proceedings in TR No.1 to 4 /P-40/2004-05/CC.II dated 06.10.2006 in respect of immovable property being agricultural land in S.F.No.556 in Pudupalayam Village, Avinashi measuring about 0.54 acres and quash the same.

PRAYER in W.P.No.42531 of 2006 : Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari to call for the records of the Third Respondent Tax Recovery Officer relating to his proceedings in TR No.1 to 4 /P-40/2004-05/CC.II dated 06.10.2006 in respect of immovable property being agricultural land in S.F.No.556 in Pudupalayam Village, Avinashi measuring about 4.50 acres and quash the same.

For Petitioner : Mr.T.N.Seetharaman for
<https://hcservices.ecourts.gov.in/hcservices/> (in all WPs) Mr.R.Sivaraman

For Respondents : Mr.A.N.R.Jayaprathap
(in all WPs)

COMMON ORDER

These Writ Petitions are filed for Writs of Certiorari to quash the attachment proceedings of the third Respondent in respect of three different properties of the Petitioner.

2.At the hearing today, the learned counsel for the Petitioner submits that after filing of these Writ Petitions, the Petitioner paid its Income-tax dues. In order to substantiate the submission, he handed over the tax payment details reflecting the total payment of Rs.1,90,67,285/-.

3.The learned counsel for the Income-tax Department submits, in response, that if the Tax Dues have been actually paid, the Income Tax Department has no objection in raising the attachment.

4.In view of the submission made, these writ petitions are disposed of by directing the respondents to verify the payment details. In this connection, the Petitioner is directed to provide all relevant documents to enable verification by the respondents. In case it is found, upon such verification, that the entire income-tax dues of the petitioner have been repaid, the respondents are directed to raise the attachment in respect of the three properties that are subject matter of these writ petitions. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

सत्यमेव जयते
Assistant Registrar (CS)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Income-tax
Central III, Chennai
108, Nungambakkam High Road,
Chennai-600 034.

2.The Deputy Commissioner of Income-tax,
Central Circle II
Income Tax Office,
Race Course, Coimbatore 641 0108.

3.The Tax Recovery Officer,
Central Range,
Income Tax Office,
Race Course,
Coimbatore-641 018.

+1cc to Mr.T.N.Seetharaman , Advocate SR.No. 40989

+1cc to Mr.A.P.Srinivas , Advocate SR.No. 41198

Writ Petition Nos.42529 to 42531 of 2006 and
M.P.Nos.1,1,1,2,2 and 2 of 2006

A.SK(21/06/2019)



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