

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.Nos.19220 & 19221 of 2011
and
M.P.Nos.1 & 1 of 2011

N.Selvaraj ...Petitioner in WP.No.19220/2011

Jancy Rani ...Petitioner in WP.No.19221/2011

Vs.

The Tahsildar-cum-Executive Magistrate,
Taluk Office,
Puducherry. ...Respondent in both WPs

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the Distraint Order in Form No.1 under Section 8 of Pondicherry Revenue Recovery Act, 1970 dated 09.08.2011 passed by the respondent and to quash the same.

For Petitioners : Mr.R.G.Narendhiran
(in both WPs)

For Respondent : Mrs.G.Djearany
(in both WPs) Government Advocate
(Pondicherry)

C O M M O N O R D E R

The main ground raised by the learned counsel appearing for the petitioners is that both the petitioners are neither registered dealers nor are they in arrears of any sales tax before the authorities and that inspite of the same, distraint order has been sent to them.

2. The learned Government Advocate (Pondicherry) appearing for the respondent, on written instructions from the respondent submitted that the respondents are not in a position to proceed under the Pondicherry Revenue Recovery Act, 1970, since the actual defaulters are not identifiable.

3. In view of such a statement made on the instructions of the respondent, this is an apparent case of mis-description and as such the submission of the learned counsel appearing for the petitioners that they are neither registered dealers nor are in arrears of sales tax case, assumes significance.

4. In the light of the above observations, the impugned distraint order dated 09.08.2011 is quashed and the writ petitions are allowed. Consequently, the connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

sni

To

The Tahsildar-cum-Executive Magistrate,
Taluk Office,
Puducherry.

+2 ccs to Mr.R.G.Narendhiran, Advocate, S.R.No.65212

+1 cc to the Government Pleader for Pondicherry, S.R.No.65668

W.P.Nos.19220 & 19221 of 2011
and
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KK(CO)
SP(29/08/2019)

सत्यमेव जयते

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