

**WMP.No.4596 of 2019 in
WP.No.24261 of 2017**

DR.ANITA SUMANTH,J.

The petitioners prayed for an impleadment of the assessing authority at Calcutta as the 5th respondent in the writ petition.

2.A counter has been filed where the proposed respondent objects to the impleadment after issue of notice on the ground that the order of assessment dated 31.12.2018 could well be challenged by way of statutory appeal and constitutes a separate cause of action. This, according to the proposed respondent renders, the writ petition non maintainable.

3.Having heard Mr.Muralikumaran, learned counsel for the petitioners as well as Mr.A.P.Srinivas, learned counsel appearing on behalf of the proposed respondent, I am of the view that this impleadment is to be ordered, since the order of assessment passed by the 5th respondent deals with the assessment of the gold seized in the Airport, the seizure of which is under question.

4.Both causes of action are inextricably combined. For the aforesaid reasons, the implead petition is ordered.

5.Registry is directed to carry out the necessary amendment and list on 25.10.2019.

01.10.2019

(1/2)

Dr.ANITA SUMANTH,J.

VS



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