

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.02.2020

CORAM

THE HON'BLE MR. JUSTICE C. SARAVANAN

W.P. No. 10640 of 2016

and

W.M.P. No. 9332 of 2016

D. Venkataraman

... Petitioner

-vs-

1.The Assistant Commissioner (CT),
Office of the Assistant Commissioner (CT),
Dharmapuri - 636 703.

2.The Sub Registrar of Assurances,
Office of the Sub Registrar,
Railway Station Road,
Dharmapuri - 636 703.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent bearing No.Na.Ka.4306/1999/A3 dated 03.11.2014 and No.Na.Ka.4703/1992/A3 dated 04.12.2014 and quash the same and consequently direct the 1st respondent to instruct the respondent to delete the details of encumbrances noted in its records against the properties covered in registered Sale Deed No.972/1984, dated 30.05.1984 and Sale Deeds Nos. 971/1984, 973/1984, 974/1984, 975/1984, 976/1984, 977/1984, 978/1984 and 982/1984 all dated 02.06.1984.

For Petitioner : Mr. R. Sivaraman
For Respondents : Mr. A. N. R. Jayaprathap
Standing Counsel

O R D E R

Though the writ petition has been filed to quash the impugned orders dated 03.11.2014 and 04.12.2014, it is noticed that the petitioner had sent a representation dated 19.02.2015, asking the respondent to consider the sympathetic fact that the petitioner had discharged the substantial amount of tax liability undertaken by the company called M/s. Devi Spinning Mills limited, in which the petitioner's father was the Managing Director, who had offered the said property as a security at the time of signing of the deferral agreement on 06.05.1993.

2. According to the learned counsel for the petitioner, there has been a substantial reduction in the liability of the company and an amount of Rs.1,13,15,121/- has been paid so far as against the original deferral amount of Rs. 1,03,75,146/- is concerned. He submits that the demand for Rs.4,73,27,980/- is excessive and in any event, property of his father cannot be sold or attached by the respondent to recover the dues in respect of company, in which, the father of the petitioner was the Managing Director.

3. Without expressing any opinion on the merits of the matter as to whether the respondents were entitled to proceed against the property or not, I am inclined to dispose of the present writ petition with a direction to the respondents to pass appropriate orders after considering the representation of the petitioner dated 19.02.2015.

4. Accordingly, the writ petition stands disposed of with a direction to the 1st respondent to consider the representation of the petitioner dated 19.2.2015 and to pass appropriate orders within a period of 3 months from the date of receipt of a copy of this order. The 1st respondent shall keep coercive steps pursuant to the impugned attachment proceedings in abeyance pending disposal of the petitioner's aforesaid representation. The petitioner is also given liberty to work out his remedy in accordance with law against the impugned attachment notice after the 1st respondent disposes the representation dated 19.02.2015 of the petitioner. The petitioner shall appear before the 1st respondent in the first instance on 24.02.2020. The respondents may also furnish the documents called for by the petitioner before passing orders. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CS-III)

// True Copy//

Sub Assistant Registrar

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To

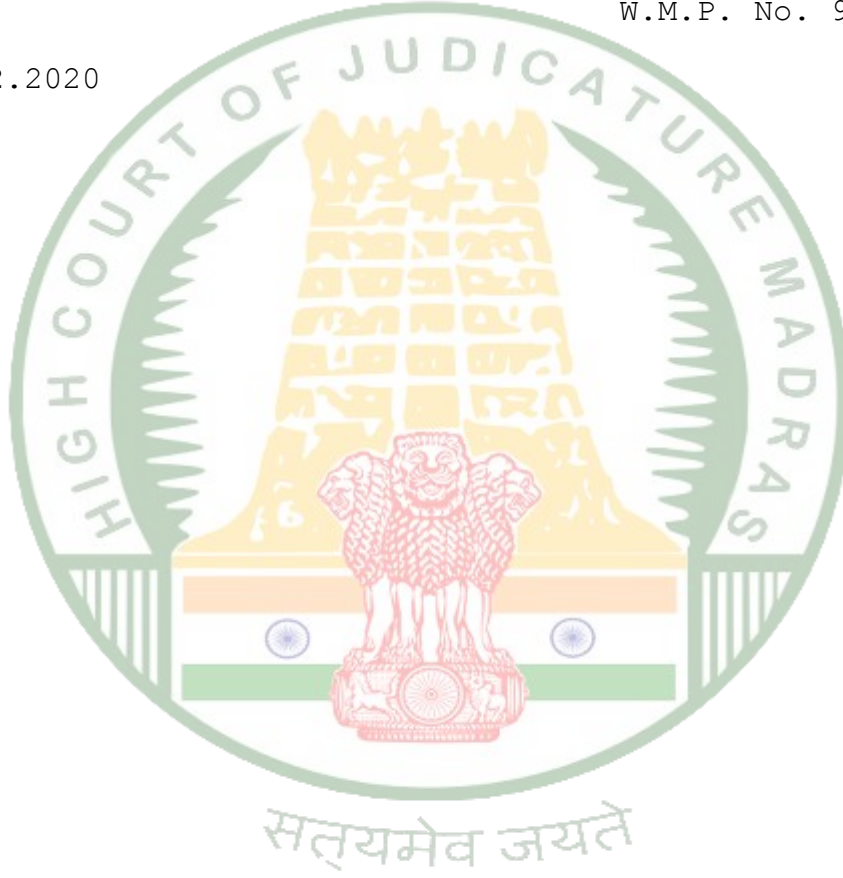
1.The Assistant Commissioner (CT),
Office of the Assistant Commissioner (CT),
Dharmapuri - 636 703.

2.The Sub Registrar of Assurances,
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Railway Station Road,
Dharmapuri - 636 703.

+1cc to Mr.R.Sivaraman, Advocate, SR.No.9082.
+1cc to Government Pleader, SR.No.8766.

W.P. No. 10640 of 2016
and
W.M.P. No. 9332 of 2016

AD(CO)
CSR: 18.02.2020



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