

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 47163 of 2006
and
W.M.P. No. 1 of 2006

State Bank of India
Fort Main Road,
Salem-636 002,
represented by its
Manager (DED)
V.Krishnamoorthy

... Petitioner

-vs-

Commercial Tax Officer,
Anna Salai, Taluk Office Upstairs,
Near Bus Stand,
Rasipuram - 637 408.

... Respondent

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records from the file of the Respondent herein in his notice bearing No.3322/2004-A3 dated 23.11.2006 and quash the same.

For Petitioner : Mr.K.Sankaran

For Respondent : Mr. A.N.R.Jayaprathap
Government Advocate

O R D E R

(through video conference)

Heard Mr. K.Sankaran, Learned Counsel for the Petitioner and Mr. A.N.R.Jayaprathap, Learned Government Advocate appearing for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the Order No.3322/2004-A3 dated 23.11.2006 issued by the Respondent to the Petitioner informing that the property situated at Keeranur Village in Namakkal District, has been attached for recovery of sales tax dues owed by Tvl. Kurinji Chemicals Private Limited and that it would be brought for sale in that regard.

3. The grievance sought to be ventilated by the Petitioner in this Writ Petition is that the said Tvl. Kurinji Chemicals

Private Limited had mortgaged that property in favour of the Petitioner for credit facilities availed and as such, the Petitioner has preferential claim over the property, which could not be attached for recovery of sales tax dues by the Respondent, as sought to be claimed in the impugned order.

4. It is brought to notice of this Court by the Learned Government Advocate appearing for the Respondent that after the filing of the Writ Petition, the said Tvl. Kurinji Chemicals Private Limited has discharged the liability owed towards sales tax dues and certificate of settlement of arrears dated 26.08.2010 has been issued and that the Sub Registrar, Rasipuram, within whose territorial limits of jurisdiction of that property is situated, has been informed by letter dated 30.09.2010 to remove the encumbrance created over the said property. He has also filed a memo dated 03.11.2020 in that regard through e-mail, which has been placed on record.

5. In view of the subsequent events, nothing remains for further consideration in this Writ Petition. Though obvious, it is made clear that the Petitioner is not precluded from enforcing its rights in respect of the property in the manner recognised by law.

Accordingly, the Writ Petition is disposed with the aforesaid clarifications. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

msm/dm

To

The Commercial Tax Officer,
Anna Salai Taluk Office Upstation,
Near Bus Stand, Rasipuram 637 408.

+1cc to the Special Government Pleader, S.R.No. 36176

W.P. No. 47163 of 2006

AJS (CO)
GN(19/11/2020)