BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:22.12.2020

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.(MD)No.18380 of 2020

and

W.M.P(MD)Nos.15361 & 15362 of 2020

(Through Video Conference)

V.Venkattammal ... Petitioner

Vs.

1.The Commissioner of Sales Tax,
Chepak, Chennai-5.

2.The Assistant Commissioner of Sales Tax, (C.T.)
Assistant Commissioner(t.t) office,
Tirupparankundram Circle,
Madurai.

3.The Sub-Registrar,
Tirupparankundram,
Madurai (South),
Madurai. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the second respondent to pass an order to raise the attachment over the 22 cents in the petitioner's name as per Document No.1649/2014 dated 28.05.2014 registered with the Sub-Registrar, Tirupparankundram Sub-Registrar Office, Madurai in S.No.253/1A, Tirupparankundram, Madurai by fixing a time frame.

For Petitioner	:	Mr.R.Ramasamy
For R-1 & R-2	:	Mrs.J.Padmavathi Devi, Special Government Pleader
For R-3	:	Mr.K.Sathiyasingh, Additional Government Pleader

O R D E R

This writ petition has been filed for a Mandamus, seeking for a direction to the second respondent to direct the second respondent to pass an order to raise attachment over 22 cents in the petitioner's name as per Document No.1649/2014 dated 28.05.2014 registered with the Sub-Registrar, Tirupparankundram Sub-Registrar Office, Madurai in S.No.253/1A, Tirupparankundram, Madurai.

2. When the matter came up for admission on 14.12.202020, Mrs.J.Padmavathi Devi, learned Special Government Pleader accepted notice on behalf of respondent Nos.1 and 2 and Mr.K.Sathiyasingh,

learned Additional Government Pleader accepted notice on behalf of the third respondent, for the purpose of getting instructions.

3. The case of the petitioner is that no sales tax arrears is payable by her to the respondents 1 and 2. However, by erroneously, arbitrarily and by total non-application of mind, the petitioner's property measuring to an extent of 22 cents as referred to supra has been attached.

4. Today, Mrs.J.Padmavathi Devi, the learned Special Government Pleader on instructions would fairly submit that the petitioner is not in arrears of any sales tax payable to the respondents 1 and 2 and she would also fairly submit that the petitioner's property, which is the subject matter of this writ petition measuring to an extent of 22 cents ought not to have been attached by the respondents 1 and 2.

5. After recording the said submissions, this Court directs the third respondent to pass an order to raise the attachment over 22 cents standing in the petitioner's name as per Document No.1649/2014 dated 28.05.2014 registered with the Sub-Registrar, Tirupparankundram Sub-Registrar Office, Madurai in S.No.253/1A, Tirupparankundram, Madurai, within a period of two weeks from the date of receipt of a copy of this order.

6. In the result, this writ petition is allowed. No Costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pm

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate / litigant concerned.

To:

1.The Commissioner of Sales Tax,
Chepauk, Chennai-5.

2.The Assistant Commissioner of Sales Tax, (C.T.)
Assistant Commissioner(t.t) office,
Tirupparankundram Circle,
Madurai.

3.The Sub-Registrar,
Tirupparankundram,
Madurai (South),
Madurai.

+1 CC to Special Government Pleader SR.No.27022 of 2020 dated 23.12.2020

Order made in
W.P.(MD)No.18380 of 2020
Dated:
22.12.2020

(DKS)CO
AP(06/01/2021) 3P 5C