



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.3126 of 2021

and

WMP.No.3551 of 2021

[Video Conferencing]

V.K.Electricals

Rep by its Prop J.Vijayakumar

4/480, Roja Street

Poonga Nagar

Thiruvallur 602 002.

....Petitioner

-Vs.-

1. The Tax Recovery Officer

Office of the Principal Commissioner of Income Tax

3rd Floor, Aayakar Bhavan

121, M.G.Road, Nungambakkam

Coimbatore - 600 034.

2. The Authorised Officer

Bank of Baroda

Zonal Stressed Asset Recovery Branch

1st Floor, No.74, Thiagaraya Road

T.Nagar, Chennai 600 017.

3. The Sub Registrar

Manavala Nagar

Thiruvallur Taluk

Thiruvallur.

.... Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of declaration to declare the mortgage dated 13.12.2015 in favour of the 2nd respondent bank has priority over the Income Tax due to the 1st respondent and consequently raise the Order of Attachment dt 01.12.2017 passed by the 1st respondent vide proceedings T.R.No.:134/TRO-4/2017-18/AACL.

For Petitioner

:

Mr.S.Sethuraman



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For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel,
for R1

Mr.R.Ramasubramaniam Raja, for R2

Mr.R.Vigneshwaran, G.A., for R3

ORDER

Heard Mr.S.Sethuraman, learned counsel for the petitioner; Mrs.Hema Muralikrishnan, learned Senior Standing Counsel for the Income Tax Department (R1); Mr.R.Ramasubramaniam Raja, learned counsel for second respondent and Mr.R.Vigneshwaran, learned Government Advocate for third respondent.

2.Today, when the matter was taken up for final hearing, the learned counsel appearing on behalf of the Income Tax Department filed a memo together with an order dated 09.12.2021, whereby it is informed that the attachment of the property has been lifted. The operative portion of the said order which has been sent to the office of the third respondent is reproduced hereunder:

"In connection with the Income Tax default of M/s.LVR Farms (P) ltd. PAN:AAACL7670C, the under mentioned immovable property is attached by the Income Tax department vide T.R.No.134/TRO-4/2017-18/AAACL7670C dated 15/12/2017 by TRO-4, Chennai.

Survey No	Description	Area
514,515,516,517, 518/1518/2519, 523/2,524,527,52 8, 529,532,533,535, 537,538,539	House Site	44.24 cent

On verification of records, it is noted that there is no demand pending in this case.

In this regard, it is requested to lift the attachment made to the above mentioned immovable property."

3.In the light of the above, nothing survives in this Writ Petition, except to direct the third respondent to pass appropriate orders by registering the property purchased by the petitioner and to hand over the registered document to the petitioner. The said exercise shall be carried out by the third respondent within a period of two weeks from today, subject to the petitioner paying requisite stamp duty/registration charges payable.



4. The Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petition is closed. No costs.

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Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To

1. The Tax Recovery Officer
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Coimbatore - 600 034.
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1st Floor, No.74, Thiagaraya Road
T.Nagar, Chennai 600 017.
3. The Sub Registrar
Manavala Nagar
Thiruvallur Taluk
Thiruvallur.

+1cc to Mr.R.Ramasubramaniam Raja, Advocate, S.R.No.65747
+1cc to Mr.S.Sethuraman, Advocate, S.R.No.65889
+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.65950
+1cc to the Government Pleader, S.R.No.66139

W.P.No.3126 of 2021

MG(CO)
CT/17/12/2021