IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 4.8.2021.

CORAM

THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

W.P.No.8828 of 2021

K.Revathi ...Petitioner

vs.

1. The Tax Recovery Officer-4,
   Office of the Principal Commissioner of Income Tax,
   327, 3rd Floor, Wanaparthy Block,
   Aayakar Bhavan,
   121, M.G.Road, Chennai 600 034.

2. The Sub Registrar,
   Panruti.

3. M/s.Kumudha Factories Private Limited,
   Door No.153, Flat No.2, Surendra Court,
   Bheemanan Mudali Street,
   Alwarpet, Chennai 600 018.

   (R3 impleaded vide order dated 28.6.2021 made in WMP.13590/2021) ...Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking to issue a writ of mandamus directing the first respondent to instruct the second respondent that there is no attachment of the petitioner's property of an area of 5625 sqft. in S.No.4/1, T.S.No.8 in Panruti and consequently direct the second respondent to withdraw the embargo on the petitioner registering any document with respect to her property, as per her representations dated 11.11.2020 and 21.11.2020.

For Petitioner : Ms.R.Meenal

For R1 : Mrs.Hema Muralikrishnan, Standing Counsel

For R2 : Mr.K.M.D.Muhilan, Government Advocate

ORDER

The writ petition has been filed in the nature of a writ of mandamus seeking for a direction against the first respondent, the Tax Recovery Officer-4, Office of the Principal Commissioner of Income Tax, Chennai to instruct the second respondent, Sub Registrar, Panruti that there is no attachment of the property of the petitioner measuring an extent of 5625 sqft in S.No.4/1, T.S.No.8 in Panruti and consequently direct the second respondent to register the document in accordance with her representations dated 11.11.2020 and 21.11.2020.

2. The petitioner appears to have purchased the said property from Kumudha Factory Private Limited and the sale deed had been executed by the Authorised Signatory, K.S.Meenakshi Ammal, a Director of the said Company and the said sale deed was registered as Document No.379/1993 by the Sub Registrar, Panruti and she had been put in possession. From the date she purchased, she claims to be in undisturbed possession and she also obtained patta.

3. It is stated that unfortunately, the properties of Kumudha Factory Private Limited appear to have been been covered by the notice of the Income Tax Authorities necessitating attachment of the same.

4. I am not going into a discussion of the facts. Further, the petitioner wanted a clarification as to whether the property, she had purchased from Kumudha Factory Private Limited in the year 1993 was also subject matter of the said attachment.

5. The petitioner should be thankful to the learned counsel for the first respondent Mrs.Hema Muralikrishnan, who had produced a letter dated 19.7.2021 addressed on behalf of the first respondent to the second respondent, wherein it had been clearly stated that the records reveal that no proceedings initiated by the first respondent are pending against the petitioner herein and a direction was given to the second respondent to delete any entries with regard to attachment of property of an extent of 5625 sqft. in S.No.4/1 T.S.No.8 which had been purchased by the petitioner in Document No.379/1993.

6. The above direction issued by the first respondent to the second respondent would probably satisfy the writ petitioner

and the relief sought for in this writ petition. The second respondent is bound by the direction issued by the first respondent. No further orders will be required. The writ petition is disposed of on the above terms.

Sd/-
Assistant Registrar(CS-V)

// True Copy//

Sub Assistant Registrar

ssk.

To

1. The Tax Recovery Officer-4,
Office of the Principal Commissioner
of Income Tax,
327, 3rd Floor, Wanaparthy Block,
Aayakar Bhavan,
121, M.G.Road, Chennai 600 034.

2. The Sub Registrar,
Panruti.

+1cc to Mr.R.Meenal , Advocate, S.R.No.38170

+1cc to the Government Pleader, S.R.No.38854

W.P.No.8828 of 2021

PCH(CO)
SU(27/08/2021)