IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 08.09.2021

CORAM:

THE HON'BLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.21351 of 2018
and WMP No.25030 of 2018

V.Dhanalakshmi .. Petitioner

Vs

1. The Commercial Tax Officer (Main),
Tindivanam, Villupuram District.

2. The District Registrar,
Tindivanam, Villupuram District.

3. Mr.V.Mohan Kumar. .. Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the 1st respondent in Na.Ka.A3/122/2015 dated 10.07.2018 and quash the same and consequently to direct 2nd respondent to remove the adverse entry on the petitioner's property situated in R.S.No.142.2-4.53, totally 1206/1/2 sq.fts at Manickam Nagar, Panchalam Road, Tindivanam Taluk, Villupuram District.

For Petitioner : Mr.P.Vijendran

For Respondents: Mr.V.Nanmaran (for R1 & R2)
Government Advocate

O R D E R

The order dated 10.07.2018 passed by the 1st respondent for recovery of arrears of tax, by auctioning the property belonging to the petitioner, is challenged in the present writ petition.

2. The petitioner states that she purchased a vacant land from one Mr.K.Venkatesan, through his General Power Agent Mr.Mohankumar / 3rd respondent herein. The land is situated in R.S.No.142.2-4.53, totally 1206/1/2 sq.fts at Manickam Nagar, Panchalam Road, Tindivanam Taluk, Villupuram District.

3. The petitioner further states that she is paying tax to the Government and she came to understand that the 1st

respondent created a charge over the property belonging to the petitioner, to recover the arrears of tax due to be paid by the 3rd respondent. The petitioner made a representation to cancel the encumbrance. However, the 1st respondent has initiated revenue recovery proceedings against the property belonging to the petitioner and thus, the petitioner is constrained to move the present writ petition.

4. The learned counsel for the petitioner, while the writ petition was taken up for hearing, made a submission that the signature of the petitioner was forged and the petitioner has initiated action by registering a complaint before the police station. It was informed that the complaint was registered and subsequently, the police had rejected the complaint by stating that it is a 'civil dispute'.

5. Under these circumstances, it is left open to the petitioner to initiate all further action in respect of such allegations. However, no such allegations are made available in this writ petition. As far as the writ petition is concerned, it is filed challenging the order passed by the 1st respondent viz., the Commercial Tax Officer (Main), Tindivanam, Villupuram District, under the Revenue Recovery Act, for recovery of the tax arrears. Thus, this Court is of the opinion that it is for the petitioner to initiate appropriate action if any criminal offence is committed in the matter of dealing with the property, which belongs to the petitioner. As far as the tax arrears is concerned, it is independent and no way connected with any such allegation as the impugned order is issued by the Commercial Tax Officer, on verification that the property stands in the name of the petitioner. Thus, as such, there is no infirmity in the impugned order passed.

6. This being the factum, the petitioner is at liberty to inform the status of the action taken by her before the 1st respondent, enabling them to take a decision and pursue the matter in accordance with law.

7. With these observations, the writ petition stands disposed of. No Costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

ars

To

1. The Commercial Tax Officer (Main),
   Tindivanam, Villupuram District.

2. The District Registrar,
   Tindivanam, Villupuram District.

+1cc to Mr.P.Vijendran, Advocate, S.R.No.4544

WP No.21351 of 2018

SJ(CO)
SB(07/10/2021)