IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2021

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.NO.12415 OF 2020

(Through Video Conferencing)

A.Padmanabhan ... Petitioner

Vs.

The Assistant Commissioner (CT),
Avinashi Assessment Circle,
Avinashi. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, to direct the respondent to raise the order of attachment in so far as the agricultural land comprised in Survey No.74/1, situated at Vadakkalur Village.

For Petitioner : Mr.Raveendran B

For Respondent : M/s.Amirta Poongodi Dinakaran
Government Advocate

O R D E R

This Writ Petition has been filed for issuance of a Writ of Mandamus, to direct the the respondent to raise the order of attachment in so far as the agricultural land comprised in Survey No.74/1, situated at Vadakkalur Village.

2. It is the case of the petitioner that the petitioner has suffered by an Assessment Order dated 31.03.2005 for the Assessment Year 2002-2003 under Tamil Nadu General Sales Tax Act, 1959. The correctness of the Assessment Order in TNGST No.2082196/2002-03 dated 31.03.2005 was challenged before this Court in W.P.No.15360 of 2005.

3. It is submitted that the petitioner had obtained an interim stay in the said W.P.No.15360 of 2005. However, pending

the final disposal of the said W.P.No.15360 of 2005, the respondent had attached the property of the petitioner in Survey No.74/1, situated at Vadakkalur Village. The learned counsel for the petitioner submits that the said W.P.No.15360 of 2005 was disposed on 14.06.2016 by remitting the case back to the respondent to pass fresh order after hearing parties.

4. It is submitted that since the property of petitioner had been attached, the petitioner was constrained to file another W.P.No.24213 of 2015 which came to be disposed by an order dated 28.08.2019 based on the submission of the learned Additional Government Pleader appearing for the respondent that the earlier order dated 14.06.2016 in W.P.No.15360 of 2005 could not be complied due to the pendency of the said W.P.No.24213 of 2015. This Court while disposing the said W.P.No.24213 of 2015 directed the respondent to comply with the earlier order dated 14.06.2016 in W.P.No.15360 of 2015, within a period of eight weeks from the date of receipt of a copy of the order.

5. It is submitted that order dated 14.06.2016 of this Court in W.P.No.15360 of 2015 has not been complied with the aforesaid time limit of eight weeks.

6. The learned Government Advocate appearing for the respondent confirms that the fresh order has not been passed till date. She submits that appropriate order will be passed within a period of four weeks from today.

7. Recording the same, the respondent is directed to pass an order for the Assessment Year 2002-2003 within a period of four (4) weeks from the date of receipt of a copy of this order. In case such exercise is not taken by the respondent within the aforesaid period, the attachment made vide Reference No.279/2008/A3, dated 15.07.2015 shall stand automatically vacated.

8. The petitioner is directed to appear before the respondent for first hearing on 20.12.2021.

9. This Writ Petition stands disposed with the above observations. No cost.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Avinashi Assessment Circle,
Avinashi.

+1cc to the Special Government Pleader (Taxes), S.R.No.63762

W.P.NO.12415 OF 2020

SSI(CO)
PBS/12/01/2022