IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23-09-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.39131 of 2016

A.Kodeesvaran ...Petitioner

vs.

1.The Tax Recovery Officer IX,
Income Tax Department,
Kanniamman Building,
III Floor, No.611, Anna Salai,
Chennai – 600 006.

2.The Sub Registrar,
Periamet,
Chennai – 600 003. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondents herein to forthwith cancel the entry of attachment Encumbrance Certificate dated 03.05.2002 and 02.02.2005 in respect of the petitioner's property situated at Door No.11 and 12, Old Door No.25, New No.61, Thiruvengadam Mudali Street, Periamet comprised in Old Survey No.93 and 94 R.S.No.563, Block No.16 of Vepery Division, Chennai-Fort Tondiarpet Taluk.

For Petitioner	:	Mr.AR.Karthik Lakshmanan for Ms.AL.Ganthimathi
For Respondent-1	:	Mr.D.Prabhu Mukunth Arunkumar, Standing Counsel.
For Respondent-2	:	Mr.K.M.D.Muhilan, Government Advocate.

O R D E R

The relief sought for in the present writ petition is to direct the respondents to forthwith cancel the entry of attachment of Encumbrance Certificate dated 03.05.2002 and 02.02.2005 in respect of the petitioner's property situated at Door No.11 and 12, Old Door No.25, New No.61, Thiruvengadam Mudali Street, Periamet, Chennai-Fort Tondiarpet Taluk.

2. The grievance of the petitioner is that the vendor's vendor of the petitioner had income tax dues. Therefore, the first respondent-Tax Recovery Officer of the Income Tax Department initiated action for attachment of the subject property purchased by the petitioner.

3. However, the learned Standing Counsel, appearing on behalf of the Income Tax Department, made a submission that the income tax arrears were already recovered from the petitioner and there is no due to be paid by him.

4. This being the submission made on behalf of the Income Tax Department, there is no impediment for the second respondent to consider the claim of the petitioner if there is no other impediment for extending such consideration.

5. In this view of the matter, the petitioner is directed to submit a fresh representation to the second respondent, setting out the facts and circumstances along with the relevant documents, if any, within a period of two weeks from the date of receipt of a copy of this order. The second respondent, on receipt of any such representation from the petitioner, is directed to pass appropriate orders on merits and in accordance with law, within a period of eight weeks thereafter.

6. With the abovesaid directions, the writ petition stands disposed of. However, there shall be no order as to costs.

Sd/-
Assistant Registrar (CCC)

// True Copy //

Sub Assistant Registrar

Svn

To

1.The Tax Recovery Officer IX,
Income Tax Department,
Kanniamman Building,
III Floor, No.611, Anna Salai,
Chennai – 600 006.

2.The Sub Registrar,
Periamet,
Chennai – 600 003.

+1cc to Mrs.Hema Muralikrishnan, Advocate SR.No.49530

+1cc to M/s.Ganthimathi, Advocate SR.No.49270

+1cc to the Government Pleader SR.No.49440

WP No.39131 of 2016

MG(CO)
RVM(05/10/2021)