IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2022

CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.A. Nos. 1527, 1528, 1529 & 1530 of 2013
and M.P. Nos.1 to 1 and 2 to 2 of 2013

W.A. Nos. 1527 to 1529 of 2013

1.The Tax Recovery Officer – XXVII
Range – XIV
121, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034.

2.The Assistant Commissioner of Income-tax
Circle - XIV
121, Mahatma Gandhi Road
Nungambakkam,
Chennai – 600 034. ... Appellants in W.A.NO.1527 to 1529 of 2013/Respondents 1 to 2 in W.A.No.1527 of 1529 of 2013

Versus

1.M/s.Sri Lakshmi Brick Industries
A partnership firm
Rep by its Managing Partner Mr.Elayaraja
H-6, Amabattur Industrial Estate
Ambattur,Chennai - 600 058. ...1st Respondent in W.A.No.1527 to 1529 of 2013/ Petitioner in W.A.No.1527 to 1529 of 2013

2.The Sub-Registrar
Sub-Registrar Office, Konnur
Chennai. ...2nd Respondent in W.A.No.1527 to 1529 of 2013/Respondent 3 in W.A.No.1527 to 1529 of 2013

W.A. No. 1530 of 2013

1.The Tax Recovery Officer – XXVII
Range – XIV
121, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034.

2.The Assistant Commissioner of Income-tax
Circle - XIV
121, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034. ... Appellants/Respondents

Versus

M/s.Sri Lakshmi Brick Industries
A partnership firm
Rep by its Managing Partner Mr.Elayaraja
H-6, Amabattur Industrial Estate
Ambattur,Chennai - 600 058. ... Respondent/Petitioner

Writ Appeals filed under Clause 15 of Letters Patent against the common order dated 01.02.2013 made in W.P. Nos. 22913 to 22915 and 24101 of 2012.

W.P Nos.22913 to 22915 of 2012:

These Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent in Order TR No.185/2012-13 relating to the assessment year 2006-07, TR No.187/2012-13 relating to the assessment year 2009-10, TR No.186/2012-13 relating to the assessment year 2008-09, and quash the order of attachment of immovable property dated 15.5.2012 and direct the first respondent to lift the order of attachment of immovable property and intimate the third respondent herein insofar as it relates to assessment years 2006-07, 2009-10 and 2008-09 are concerned.

W.P.No.24101 of 2012:

This Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent in TRC Nos.185 to 187 relating to the assessment year 2006-07 to 2009-10 and quash the letter dated 22.8.2012 and direct the first respondent to lift the order of attachment of immovable property in respect of 25 flats is concerned.

For Appellants :Mrs. Hema Muralikrishnan
(in all cases)

For Respondents :Mr. R. Sivaraman for R1
(in all cases)

COMMON JUDGMENT

[Judgment of the Court was delivered by R.MAHADEVAN,J.]

These writ appeal arise from the common order dated 01.02.2013 passed by the learned single judge in W.P. Nos. 22913 to 22915 and 24101 of 2012, in and by which, the Tax Recovery Officer was directed to pass necessary orders, with respect to release of the property from attachment, consequent to the proceedings of the Assistant Commissioner of Income Tax, Circle XIV, accepting the order of the Tribunal.

2. When the matters were taken up for consideration, the learned standing counselfor the appellants and the learned counsel for the first respondent/assessee, in unison, submitted that after filing of these writ appeals, by proceedings in TRC No. 185 to 187 PAN: ABJFS6851R dated 19.03.2013, the Tax Recovery Officer-XXVII, Chennai, has complied with the direction of the learned Judge passed in the writ petitions, by withdrawing the orders of attachment of the property with immediate efect. A copy of the said proceedings has also been produced for perusal of this court.

3.Having regard to the aforesaid submission made by the learned counsel on either side and upon perusal of the document placed, this court is of the opinion that nothing survives for adjudication. Hence,all these writ appels are dismissed as having become infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

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To

1. The Sub-Registrar,
   Sub-Registrar Office, Konnur,
   Chennai.

2. The Tax Recovery Officer – XXVII,
   Range – XIV,
   121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

3. The Asistant Commissioner of Income Tax,
   Range – XIV,
   121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

W.A.Nos. 1527, 1528,
1529 & 1530 of 2013

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srg 21/02/2022