IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.10.2022

CORAM

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.No.22678 of 2011
and
M.P.No.1 of 2011

M.Sumathra ... Petitioner

Vs

1.The Inspector of Registration Offices,
Chennai.

2.The Excise Officer,
Coimbatore South, Coimbatore.

3.The Treasury Officer,
Coimbatore South, Coimbatore. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to Na.Ka.No.1477/93/4 dated 14.09.2011 issued by the second respondent and to quash the same and consequently direct the first respondent not to cancel stamp vending of the petitioner.

For Petitioner	:	Ms.K.Priyadharshini for Mr.R.Subramanian
For Respondents	:	
For R1	:	Mr.K.Tippusulthan Government Advocate
For R2 & R3	:	Mrs.P.Rajarajeswari Government Advocate

ORDER

The writ petition is of the year 2011. The petitioner has challenged the impugned notice dated 14.09.2011 bearing Ref.Na.Ka.No.1477/93/4 issued by the second respondent to the petitioner, to show cause as to why the petitioner should not pay a sum of Rs.1,27,882/- together with interest at 12% on account of defaults committed by the petitioner's husband, who had obtained arrack license during 1983 and had failed to pay the amount for the loss caused to the respondents.

2. The specific case of the petitioner is that the petitioner is having an independent Stamp Vending License under the Stamp Rules and that the petitioner cannot be made liable for any arrears of amount payable by the petitioner's husband for the alleged loss caused to the Excise Department on account of arrack license which was given to the petitioner.

3. The impugned proceedings is defended by the respondents on the ground that the impugned proceedings merely calls upon the petitioner to pay the amount. It is submitted that there is no final determination and therefore the writ petition is liable to be dismissed.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

5. There is no pious obligation on the part of a spouse to pay for the loss caused by her or his spouse, unless the latter has inherited any property or assets of the former. In this case, a license was issued to the petitioner's husband during 1981-1982 for selling arrack. He has defaulted and is in arrears. In case the petitioner's husband has settled any property with a view to defeat the recovery of the arrears, it is open for the respondents to initiate appropriate proceedings to attach the same and bring property to sale. However, the Stamp Vending License of the petitioner cannot be sought to be cancelled for the arrears merely because the petitioner's husband has defaulted and was in arrears to the Excise Department.

6. There is no merits in the impugned proceedings of the second respondent threatening to cancel the Stamp Vending License issued to the petitioner in the year 1997 for the arrears of the petitioner's husband.

7. Under these circumstances, I am inclined to allow this writ petition. Accordingly, this writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

11.10.2022

Index: Yes/ No
Speaking/Non-Speaking Order

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To

1.The Inspector of Registration Offices,
Chennai.

2.The Excise Officer,
Coimbatore South, Coimbatore.

3.The Treasury Officer,
Coimbatore South, Coimbatore.

C.SARAVANAN, J.

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