



W.P.(MD)No.13162 of 2020

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.11.2022

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.13162 of 2020

and

W.M.P.(MD)Nos.11036 and 11037 of 2020

M.Sabir

... Petitioner

Vs.

1.The Assistant Commissioner,
O/o. the Assistant Commissioner,
Sale Tax,
Vaniyambadi,
Tirupattur District.

2.The Sub-Registrar,
O/o. the Sub-Registrar,
Nagal Nayakanpatty,
Dindigul.

... Respondents

PRAYER : Writ Petition 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 notice issued by the Respondent No.1 in Na.Ka.No.A3/383/2015 dated 30.01.2017 and quash the same as illegal and unsustainable under law and consequently direct the Respondent No.2 to



W.P.(MD)No.13162 of 2020

remove the attachment made in Document Nos.6784 of 2010 and 5752 of 2012.

For Petitioner : Mr.S.M.A.Jinnah
For Respondents : Mr.M.Prakash
Additional Government Pleader

ORDER

This Writ Petition is filed challenging the proceedings under the Revenue Recovery Act for attachment of the petitioner's property, who is a partner of M/s.Ajwaa Leather.

2. It is submitted by the learned counsel for the petitioner that the challenge to the impugned proceedings is limited to the ground that the procedure contemplated under Section 25 of the Revenue Recovery Act has not been followed.

3. To a pointed question to the learned Additional Government Pleader appearing for the Respondents as to whether the procedure contemplated under Section 25 of the Revenue Recovery Act, in particular,



W.P.(MD)No.13162 of 2020

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raising of a demand notice, has been complied with, it was submitted that the same has not been done/ complied with.

4. Recording the same, the impugned proceedings dated 30.01.2017 is set aside with liberty to the Respondents to proceed in compliance with the procedure contemplated under the Revenue Recovery Act. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

24.11.2022

Index : Yes / No

Speaking Order : Yes / No

Lm

To

1.The Assistant Commissioner,
O/o. the Assistant Commissioner Sale Tax,
Vaniyambadi,Tirupattur District.

2.The Sub-Registrar,
O/o. the Sub-Registrar,
Nagal Nayakanpatty, Dindigul.



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W.P.(MD)No.13162 of 2020

MOHAMMED SHAFFIQ, J.

Lm

**W.P.(MD)No.13162 of 2020
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24.11.2022