



W.P.No.4988 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2023

CORAM

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

W.P.No.4988 of 2022
and
W.M.P.No.5107 of 2022

1. Vijayalakshmi Kannan
2. J.Kannan
3. K.Sriram

... Petitioners

Vs

The Deputy Director of Income Tax (Investigation),
Unit 3(2), 108, M.G.Road,
Nungambakkam,
Chennai – 600 034.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, to direct the respondent to consider the application dated 29.09.2020 under Rule 11, Schedule 2 of the Income Tax Act, 1961 filed by the petitioners and dispose the case on its merits.



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For Petitioners : Mr.Hari Radhakrishnan
For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel and
Mr.A.N.R.Jayapratap
Junior Standing Counsel

ORDER

The petitioners have filed this writ petition for a mandamus to direct the respondent to consider and pass orders on the petitioner's representation dated 29.09.2020 under Rule 11 Schedule 2 of the Income Tax Act, 1961.

2. Heard the learned counsel appearing for the petitioners and the learned Senior Standing Counsel and Junior Standing Counsel appearing on behalf of the respondent.

3. A reading of the provisions of the Income Tax Act, 1961, particularly under Section 132 (9B) and 132 (9C) makes it clear that an order of every provisional attachment made under Sub-Section (9B) of Section 132 shall cease to have effect after the expiry of a period of six months from the date of order referred to in Sub-Section 9(B).



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4. In this connection, the Order of Attachment was made on 12.01.2018. Thus, the Order of Attachment would have come to an end on 11.07.2018. The respondent have also confirmed the same in their counter.

5. Recording the same, the writ petition stands disposed of by directing the respondent to take suitable steps for altering the entries in the Encumbrance Certificates before the relevant Sub Registrar Office, whether the property is registered. This exercise shall be completed within a period of four weeks from today.

6. The writ petition stands disposed of in terms of the above observations. No costs. Consequently, connected miscellaneous petition is closed.

06.07.2023
(1/2)

Neutral Citation: Yes/No
Index : Yes/No
Speaking/Non-Speaking Order
rgm



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C.SARAVANAN, J.
rgm

To

The Deputy Director of Income Tax (Investigation),
Unit 3(2), 108, M.G.Road,
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