



WEB COPY



W.P.No.11067 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.11067 of 2023

M/s.Kothari Industrial Corporation Ltd.,
Rep. by its Managing Director,
Kothari Building,
Door No.114, Nungambakkam High Road,
Chennai - 600 034.

.. Petitioner

VS

1.The Assistant Commissioner (CT)
Nungambakkam Assessment Circle,
Chennai - 600 034.

2.The Sub-Registrar,
Thiruvottiyur,
Chennai - 600 019.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the first respondent to remove the encumbrance of the petitioner's immovable property created in the reference by the Assistant Commissioner (CT) Rc.No.853/200/A3 dated 20.03.2009 situated in Survey No.241/1A1, in Kathivakkam Village Chennai within the jurisdiction of the second respondent and registered as document No.1/2009 by him on 20.03.2009.

For Petitioner : Mr.R.L.Ramani, Senior Counsel
for Mr.B.Raveendran

For Respondents : Mr.E.Ranganayaki,
Additional Government Pleader
for R1
Mr.Murali, Government Advocate
for R2



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ORDER

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The prayer of the petitioner is for a mandamus directing the first respondent to remove the encumbrance upon the petitioner's property in Survey No.241/1A1, in Kathivakkam Village Chennai which has been registered on 20.03.2009 and which came to the knowledge of the petitioner, according to it, just recently.

2. Mrs.Ranganayaki, learned Government Advocate, who accepts notice is armed with instructions to enable a final disposal of this matter. Thus, bearing in mind the short compass, final orders are passed in this writ petition.

3. It transpires that the assessment based on which the impugned attachment has been made was itself the subject-matter of appeal and in W.P.Nos. 35608 & 35609 of 2005, the Division Bench of this Court has set aside the assessment allowing the writ petitions. The assessing authority was directed to re-do the assessments after hearing the petitioner and considering the materials, if any, filed by it.

4. Though two years have elapsed, learned Senior Counsel states that the respondents are yet to frame assessments as



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directed. Since the matters are listed for admission today, Mrs. Ranganayaki, learned Government Advocate, does not have instructions as on hand on this specific point.

5. Thus R1 is directed to give effect to the directions of Division Bench in paragraph 9 order dated 19.03.2021 and pass orders of assessment de novo within a period of sixteen weeks from date of receipt of a copy of this order. This time frame must be scrupulously adhered to by the authorities seeing as the years in question are 1990 – 1991 and 1991 – 1992 and the matters have been hanging since 2005. The petitioner shall appear before the authority on 20.04.2023 at 10.30 a.m. without anticipating any further notice in this regard. Needless to say, the fate of the impugned attachment will be subject to orders to be passed by the assessing authority as directed above.

6. Writ petition stand disposed. No costs.

11.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm



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DR. ANITA SUMANTH,J.

ssm

To:

- 1.The Assistant Commissioner (CT)
Nungambakkam Assessment Circle,
Chennai - 600 034.
- 2.The Sub-Registrar,
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