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W.P. Nos.31192 & 31194 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2023

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

W.P. Nos.31192 & 31194 of 2023
and WMP Nos.30820, 30822, 30825 & 30826 of 2023

Lakshmi Ganesha Textiles Pvt. Ltd.
Rep.by its Managing Director Vikram R Naidu
Having Regd. Office Door No.3,
Valluvar Nagar, Peelamedu,
Coimbatore,
Tamil Nadu – 641 004. ... Petitioner in WP No.31192 of
2023

1.Vikram R. Naidu
2.Mrs.Savithri R Naidu ... Petitioner in WP No.31194 of 2023

VS.

1. Assistant Commissioner (ST) CTO,
Peelamedu North Circle,
Coimbatore, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.Sub Registrar Office,
Punchaipuliyampatti Chathiram Road,
Behind Bus Stand, Punjai,
Puliyampatti – 638 459. ...

Respondents in both WPs



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Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified mandamus calling for the records of the order of attachment on the file of the 1st respondent bearing Na.Ka.No.2120460/2020/A3 dated 17.04.2023 and to quash the same as illegal, violative of principles of natural justice and consequently direct the 2nd respondent to make appropriate entries in the encumbrance certificate.

In both WPs

For Petitioner	:	Mr.Nithyaesh Natraj for Mr.Anirudh A Sriram
For R-1	:	Mr.C.Harsha Raj Addl.Govt.Pleader (Taxes)
For R-2	:	Mr.K.Surendran Addl.Govt.Pleader

COMMON ORDER

Both these writ petitions are filed against the impugned order of attachment dated 17.04.2023 made by the 1st respondent towards the alleged demand of taxes due to them.

2. When the matter is taken up for hearing on 03.11.2023, the learned counsel for the petitioner submitted that as on date, there is no tax due and payable by the petitioner, however attachment order has



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been passed by the 1st respondent and the same is liable to be set aside.

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3. At this juncture, the learned Additional Government Pleader appearing for the respondents sought time to get appropriate instructions from the respondents as to whether the demand raised against the petitioner is still pending or not. Accordingly, this matter has been posted today for hearing.

4. The learned Additional Government Pleader, based on the written instructions obtained from the respondents, would submit that as on date, there is no demand pending against the petitioner.

5. Considering the submissions made by the learned counsel for the petitioner that as on date there is no demand against the petitioner with regard to tax due and the said aspect has been confirmed by the Additional Government Pleader appearing for the respondents, after getting written instructions from the respondents, this Court is of the view that the impugned order of attachment made by the first respondent is not proper and the same is liable to be set aside. Therefore, this Court is inclined to raise the attachment order since the same was passed



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without any demand of tax dues against the petitioner and accordingly the order of attachment passed by the 1st respondent bearing Na.Ka.No.2120460/2020/A3 dated 17.04.2023 is set aside.

6. In the result, both the writ petitions are allowed. There shall be no order as to costs. Consequently connected Miscellaneous Petitions are closed.

10.11.2023
(2/2)

Index: Yes/No
Speaking/Non-Speaking Order
Neutral Citation: Yes/No.
rgr

To

1.Assistant Commissioner (ST) CTO,
Peelamedu North Circle,
Coimbatore, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.Sub Registrar Office,
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KRISHNAN RAMASAMY, J.

rgr

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10.11.2023