



W.P.(MD)No.3796 of 2012

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 15.03.2023

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.3796 of 2012

and

M.P.(MD)Nos.1 to 3 of 2012

A.Ramasamy

... Petitioner

versus

1. The Assistant Commissioner (CT),
Office of the Assistant Commissioner (CT),
50, Perumal Kovil Street,
Sivagangai.

2. A.Kannan

3. A.Karuppiah

4. A.Ansari

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order in ந.க.எண்.170/1999/அ3 dated 05.11.2007 passed by the 1st respondent, quash the same and



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consequently, forbear the 1st respondent from selling the property through open auction.

For Petitioner : Mr.J.Alaguram Jothi
For R1 : Mr.S.Shaji Bino,
Special Govt. Pleader
For R2 to R4 : No appearance

ORDER

This writ petition is filed as against the auction notice dated 07.03.2012.

2. The petitioner claims that he is the *bona fide* purchaser of the property which is sought to be attached under Revenue Recovery Proceedings and the second respondent has sold the property to the petitioner without any reference about the Revenue Recovery Proceedings. After the petitioner purchased the property in the year 2001, the first respondent issued auction notice on the petitioner's



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property. Challenging the same, the petitioner has filed this writ petition stating that he is not having any liability towards the official respondent.

3. The learned Special Government Pleader appearing for the first respondent submits that the second respondent was a registered dealer under the Tamilnadu General Sales Tax Act 1959 and for the electricity utilities, he was having a due of Rs.6,87,255/- for the Assessment years 1995-96 and 1996-97, for which, an assessment order was issued on 21.12.1998 and the Revenue Recovery Proceedings was initiated as against the second respondent. Thereafter, the auction notice was issued on 07.03.2012, which is challenged in this writ petition stating that the petitioner has purchased the property from the second respondent in the year 2001. The petitioner, on knowing that the second respondent is facing Revenue Recovery Proceedings, has created this document to defeat the claim of the Department.



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4. The learned counsel appearing for the petitioner submits that there is no response from the petitioner and he came to know that the petitioner is no more. Therefore, he seeks time to file an application to implead the legal heirs of the petitioner. The very same representation was made on 09.03.2023 and therefore, in order to provide one opportunity to the petitioner, this Court adjourned this writ petition today. Even today, the learned counsel for the petitioner seeks further time to file an impleading application.

5. Considering the relief sought for in the writ petition and the scope of this writ petition interfering with the revenue recovery proceedings and also considering that this writ petition is also pending from the year 2012, this Court is not inclined to entertain this writ petition.



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6. Accordingly, this writ petition is dismissed with liberty to the petitioner to work out his remedy with the second respondent in the manner known to law. No costs. Consequently, connected miscellaneous petitions are closed.

15.03.2023

ogy
NCC : Yes / No.
Index : Yes / No.
Internet: Yes / No.

To

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Sivagangai.



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B.PUGALENDHI, J.

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