



W.P. (MD) No. 1125 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.01.2023

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKEAVALU

W.P. (MD) No. 1125 of 2023

R.Bharathi

... Petitioner

Vs.

- 1.The District Collector,
Dindigul District,
Dindigul.
- 2.The Inspector General of Registration,
100, Santhome High Road,
Mandavelipakkam,
Raja Annamalaipuram,
Chennai – 600 028.
- 3.The District Registrar,
The District Registrar Office,
Dindigul – 624 004.
- 4.The Sub-Registrar,
The Sub-Registrar Office,
Natham – 624 401,
Dindigul District.
- 5.The Director,
Department of Income Tax,
General (Enquiry Section),

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46, Mahatma Gandhi Salai,
Nungambakkam,
Chennai – 600 034.

6. The Principal Commissioner of Income Tax,
Income Tax Department (General I),
46, Mahatma Gandhi Salai,
Nungambakkam, Chennai-600 034.
7. The Deputy Commissioner of Income Tax,
O/o. The Deputy Commissioner of Income Tax,
Income Tax Department,
Central Circle 1(4), Room No. 323,
3rd Floor, Investigation Building,
No.46, Mahatma Gandhi Salai,
Nungambakkam, Chennai-600 034.
8. The Joint Commissioner of Income Tax,
Income Tax Department (General-I(4)),
46, Mahatma Gandhi Salai,
Nungambakkam, Chennai-600 034.
9. The Collection Officer of Tax (General-I),
Income Tax Department,
O/o. Tax Recovery Officer,
Central 1, Room No. 321,
3rd Floor, New No. 46,
Investigation Wing ,
Mahatma Gandhi Salai,
Nungambakkam, Chennai-600 034.

10. Sri. Natham R. Viswanathan

... Respondents

PRAYER: Writ Petition filed under Article 226 of the constitution of India,
to issue a Writ of Mandamus directing the respondents 6th to 9th to cancel the



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attachment made on the petitioner's property comprising in Survey nos. 630/1, 630/2, 685/16, 686/2 and 686/6 constituting 1.18 acres out of the attachment of properties constituting 10.69 acres situated at Punnaipatti Village, Natham Taluk, Dindigul District based on the petitioner's representation sent to the 6th, 8th and 9th respondents dated 07.11.2022 and to the 7th respondent dated 27.12.2022 respectively within a time stipulated by this Court.

For Petitioner : Mr. I.Prabhu
For Respondents : Mr. M.Senthil Ayyanar
Government Advocate (R1 to R4)

ORDER

When it was pointed out that the Petitioner has got an effective alternative remedy by filing an appeal under Rule 11 of the Second Schedule of the Income Tax Act, 1961, to make his objections to the attachment or sale of the property on the ground that the property is not liable to such attachment or sale, Learned Counsel for the Petitioner seeks permission of the Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure. He has also made an endorsement to that effect in the court record.



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23.01.2023

NCC : Yes/No
Index : Yes/No
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P.D.AUDIKEVALU, J.

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