



W.P.(MD) No.6724 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.6724 of 2023

M.Maheshwari

.. Petitioner

Vs.

1.The Assistant Commissioner (State Tax),
Thirumangalam Assessment Circle,
Commercial Tax Office,
Thirumangalam, Madurai.

2.The Joint Commissioner (State Tax),
Thirumangalam Assessment Circle,
Commercial Tax Office,
Thirumangalam, Madurai.

3.The Sub-Registrar Joint-I,
Madurai South,
Madurai District.

.. Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the first respondent to consider the petitioner's representation dated 16.09.2022 and remove the attachment made in her landed property situated in S.No.137/3, Plot No.83, No.139, Perungudi Village, Madurai South Taluk, Madurai



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District and pass appropriate orders within a stipulated time as prescribed by this Court.

For Petitioner : Mr.N.Marimuthu
For RR1 & 2 : Mr.A.Sivanupandian
Government Advocate
For R3 : Mr.T.Amjadkhan
Government Advocate

ORDER

The petitioner has filed this writ petition for the issue of a Writ of Mandamus directing the first respondent to consider her representation dated 16.09.2022 and remove the attachment made in her landed property situated in S.No.137/3, Plot No.83, No.139, Perungudi Village, Madurai South Taluk, Madurai District and pass appropriate orders within a stipulated time as prescribed by this Court.

2. The proceedings, which have been initiated pursuant to which entry has been made in the encumbrance certificate is one passed without affording an opportunity to the petitioner to make her submissions. Therefore, though the prayer sought for in the writ petition is to direct the



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first respondent to consider the petitioner's representation and thereafter, remove the entry, this Court directs the first respondent to issue fresh notice to the petitioner to the address given in the writ petition, hear her and then pass orders on her representation for raising attachment. It is made clear that the attachment now effected has to be deleted, since the same has been entered only on the basis of an enquiry which has been made without affording opportunity to the petitioner.

3. With the above directions, this Writ Petition is disposed of. No costs.

03.04.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

1.The Assistant Commissioner (State Tax),
Thirumangalam Assessment Circle,
Commercial Tax Office,
Thirumangalam, Madurai.



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P.T.ASHA, J.

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2.The Joint Commissioner (State Tax),
Thirumangalam Assessment Circle,
Commercial Tax Office,
Thirumangalam, Madurai.

3.The Sub-Registrar Joint-I,
Madurai South,
Madurai District.

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