



WEB COPY



W.P.Nos.10523 & 10524 of 2015
and W.M.P.Nos.2149 & 2150 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.11.2024

CORAM

THE HON'BLE MR.JUSTICE S.SOUNTHAR

W.P.Nos.10523 & 10524 of 2015
and W.M.P.Nos.2149 & 2150 of 2016

1.L.Periyasamy
2.P.Mangaiyarcarrassy

.. Petitioners
in both W.Ps

Vs.

- 1.The Deputy Commissioner (CT),
Commercial Taxes Department,
Government of Puducherry.
- 2.Commercial Tax Officer-II,
Commercial Taxes Department,
Government of Puducherry.
- 3.Deputy Commercial Tax Officer (Regn.)
Office of the Commissioner (CT),
Registration Cell,
Government of Puducherry.
- 4.M/s.City Union Bank Limited,
Represented by its Authorized Officer/
Deputy General Manager,
Central Office, 149, T.S.R (Big) Street



W.P.Nos.10523 & 10524 of 2015
and W.M.P.Nos.2149 & 2150 of 2016

Kumbakonam

5.M/s.City Union Bank Limited,
Represented by its Manager,
Singapore Plaza,
53 & 55, Mission Street,
Puducherry.

6.M/s.City Union Bank Limited,
Represented by its Chief Manager,
119, Bussy Street,
Puducherry 605 001.

7.M/s.Vasanthi Automobiles,
Represented by its Proprietrix, P.Vasanthi,
19 & 20, Maraimalai Adigalar Salai,
Puducherry 605 001.

8.M/s.Vasanthi Agencies,
A Partnership Firm,
Represented by its Partner, P.Vasanthi,
52/4, East Coast Road, Mudaliarpet,
Puducherry.

9.P.Vasanthi

10.M.Palaniappan

11.The District Registrar,
Revenue Complex (Annex)
Saram, Puducherry.

... Respondents
in both W.Ps



W.P.Nos.10523 & 10524 of 2015
and W.M.P.Nos.2149 & 2150 of 2016

WEB COPY

Prayer in W.P.No.10523 of 2015: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of declaration, declaring that the attachment of the immovable property admeasuring 13020 sq.ft along with buildings, belonging to the 2nd petitioner and situate in Ward H, Block No.2, T.S.No.31/1A/2,3,4, R.S No.7/3 (part) Cadastre Nos.1551 and 1543, bearing Patta Nos.3428, 3429 and 3430 and situate in 100' Road, Anna Nagar Division, Pudupalayam Revenue Village, Village No.37, Mudaliarpet Commune, Puducherry Municipality, Puducherry, made by respondents 1 and 2 under the provisions of the Pondicherry General Sales Tax Act, 1967 and Puducherry Value Added Tax Act, 2007, is not binding upon the petitioners.

Prayer in W.P.No.10524 of 2015: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the 11th respondent to delete the entry of attachment and remove the encumbrance over the immovable property admeasuring 13020 sq.ft along with buildings, belonging to the 2nd petitioner and situate in Ward H, Block No.2, T.S.No.31/1A/2,3,4, R.S No.7/3 (part) Cadastre Nos.1551 and 1543, bearing Patta Nos.3428, 3429 and 3430 and situate in 100' Road, Anna Nagar Division, Pudupalayam Revenue Village, Village No.37, Mudaliarpet Commune, Puducherry Municipality, Puducherry, made at the instance of the respondents 1 and 2.



W.P.Nos.10523 & 10524 of 2015
and W.M.P.Nos.2149 & 2150 of 2016

WEB COPY

In both W.Ps

For Petitioners	: Mr.R.Parthasarathy Senior Counsel for Mr.Vishnu Mohan
For R1 to R3 & R11	: Mr.T.P.Manoharan Senior Counsel for Mr.V.Vasanthakumar Additional Government Pleader
For R4 to R6	: Mr.R.S.Varadharajan

ORDER

The learned Senior Counsel appearing for the petitioner on instruction from the counsel on record seeks leave of this Court to withdraw the present Writ Petitions with liberty to workout his remedy against the respondents before the Civil Court and the counsel on record also made an endorsement to that effect.

2.Mr.T.P.Manoharan, learned Senior Counsel for Mr.V.Vasanthakumar, learned Additional Government Pleader appearing for the respondents 1 to 3 and 11 raised an objection for granting such liberty.



W.P.Nos.10523 & 10524 of 2015
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WEB COPY

3.In fact in a connected Writ Petition filed by the petitioner in W.P.No.19188 of 2021 against the 2nd respondent, this Court granted liberty to the petitioner to establish his bonafides before the Civil Court. In view of the same, the petitioner is granted liberty to workout his remedy, if any before the Civil Court.

4.In the result, these writ petitions are dismissed as withdrawn with liberty. No costs. Consequently, connected miscellaneous petitions are closed.

26.11.2024

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Index : Yes/No

Internet: Yes/No

Speaking/Non-Speaking Order

To:

1.The Deputy Commissioner (CT),
Commercial Taxes Department,
Government of Puducherry.

2.Commercial Tax Officer-II,
Commercial Taxes Department,
Government of Puducherry.

5/6



WEB COPY



W.P.Nos.10523 & 10524 of 2015
and W.M.P.Nos.2149 & 2150 of 2016

S.SOUNTHAR, J.

rst

3. Deputy Commercial Tax Officer (Regn.)
Office of the Commissioner (CT),
Registration Cell,
Government of Puducherry.

4. The District Registrar,
Revenue Complex (Annex)
Saram, Puducherry.

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26.11.2024