



W.P.No.7470 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.7470 of 2022

and

W.M.P.No.7476 of 2022

M/s.Karpaga Vinayagar Belaching Company,
Represented by its Partner,
S.Chinnasami,
No.39A, Balasamudrampudur,
Kathankanni (PO),
Kangeyam TK.

... Petitioner

Vs.

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Department of Commercial Taxes and
Religious Endowments,
Fort St.George,
Chennai – 600 009.

2. The Assistant Commissioner (ST),
Revenue Recovery Officer,
Kangeyam Assessment Circle,
Kangeyam.

... Respondents



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Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the impugned recovery proceedings of the respondent in N.K.979/2019/A2 and quash the impugned order issued by the 2nd Respondent dated 11.03.2022.

For Petitioner : No Appearance

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

There is no representation on behalf of the Petitioner, however the learned Government Advocate for the Respondents is present.

2. In this Writ Petition the Petitioner has challenged Form No.1 issued under recovery proceedings. In the affidavit filed in support of the present Writ Petition in Ground (b), the Petitioner has challenged Impugned Recovery Notice on account of pendency of W.P.No.14372 of 2021.



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3. This Court has also entertained the present Writ Petition by granting interim relief on 30.03.2022. Meanwhile, during the pendency of the present Writ Petition and W.P.No.14372 of 2021 which appears to be against the Assessment Order passed for the Assessment Year 2013-2014 dated 16.11.2016 as revised on 30.10.2019. The said Writ Petition in W.P.No.14372 of 2021 was dismissed as withdrawn as the Petitioner had settled the case under samadhaan.

4. Under these circumstances, Writ Petition is closed. No cost. Consequently, connected Miscellaneous Petition is also closed.

30.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm



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C.SARAVANAN, J.

rgm

To

1. The State of Tamil Nadu,
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