IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **30.04.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.11787 of 2024

M/s.Neycer India Limited,
Rep. By its Assistant General Manager (Finance)
Mr.T.Mani,
Vadalur, Cuddalore District. ... Petitioner

-vs-

1. The State of Tamil Nadu
   Represented by its Secretary to Government,
   Commercial Taxes Department,
   Fort St. George, Chennai-600 009.

2. Commissioner, Commercial Tax Department,
   Chepauk, Chennai 600 005.

3. The Assistant Commissioner,
   Cuddalore (taluk) Assessment Circle,
   Manjakuppam, Chennai 607 001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus directing the respondents to release extent of lands in Survey Nos.59/1, 59/2, 59/3, 59/4, 59/5, 59/6, 59/7, 59/8, 59/9, 59/10 and 59/11 for 6.4

acres and Survey No.58 for 9 acres respectively situated at Abatharanapurm, Serakuppam Villages, Kurinjipadi Taluk.

For Petitioner : Mr.V.Ramesh
for Mr.R.Ashwanth

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

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ORDER

By this writ petition, the petitioner seeks a direction for the release of lands admeasuring about 15.4 acres in several survey numbers of Abatharanapuram and Serakuppam Villages in Kurinjipadi Taluk. In view of the net worth of the petitioner being eroded, the petitioner was declared as a sick company under Section 3(1)(o) of the Sick Industrial Companies (Special Provisions) Act, 1985. Pursuant thereto, a scheme was sanctioned on 17.10.2008 by the Board for Industrial and Financial Reconstruction (BIFR). According to the petitioner, payment of an aggregate sum of Rs.1,24,19,290/- was made towards sales tax liability after the scheme was sanctioned. After submitting a representation dated 26.02.2024 to release 16 acres of land from attachment on the ground that 50% of the dues were settled, the present writ petition was filed.

2. Learned counsel for the petitioner referred to the statement of dues settled after the scheme was sanctioned and pointed out that the sum of Rs.1,24,19,290/- was paid. He also pointed out that lands admeasuring about 12.06 acres were released under communication dated 26.06.2019. By further asserting that the guideline value per acre is about Rs.3.5 crore, he submits that revenue interest would be fully protected even if these 15.4 acres are released.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondents. She submits that the relief claimed cannot be granted by way of mandamus.

4. The petitioner has placed on record the representation dated 26.02.2024. In such representation, the petitioner has stated that an aggregate sum of Rs.6.90 crore was paid as against the total dues of Rs.13.20 crores. On that basis, the Commissioner of Commercial Taxes was requested to release the attachment in respect of about 16 acres.

5. In these proceedings, a mandamus to release the attachment cannot be issued because that would entail close examination of amounts due, amounts paid, the value of the security and the like. Since a representation dated 26.02.2024 was made, it would appropriate that such representation be considered after taking into account amounts paid by the petitioner and disposed of expeditiously.

6. Therefore, W.P.No.11787 of 2024 is disposed of by directing the second respondent to consider and dispose of the representation dated 26.02.2024 on merits within 30 days from the date of receipt of a copy of this order after providing a reasonable opportunity to the petitioner. This application shall be considered and disposed of notwithstanding the pendency of other writ petitions filed by the petitioner. No costs.

30.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To

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SENTHILKUMAR RAMAMOORTHY J.

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