



W.P.No.36094 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2024

CORAM

THE HON'BLE MR. JUSTICE P.VELMURUGAN

W.P.No.36094 of 2023

and

W.M.P.Nos.36054 & 36055 of 2023

1. D.Kuppusamy

2. K.Pattammal

3. N.Vijay kumari

4. G.Radhammal

... Petitioners

Vs.

1. The State of Tamilnadu

Rep. by its Secretary to Government
Commercial Taxes and Registration Department,
Fort St. George, Secretariat,
Chennai -600 009.

2. The Inspector General of Registration,
No. 100 Santhome high road
Pattinapakkam,
Chennai - 600 028.



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3. The Deputy Inspector General of Registration,
Taluk office compound,
Veppamara street,
Velappadi vellore - 632 001.

4. The Additional Inspector General of Registration (Investigation)
No.100 Santhome High road,
Pattinapakkam,
Chennai - 600 028.

5. The District Registrar(audit) ,
District Registrar office,
No. 5/1 Durgai amman koil street,
Tiruvannamalai - 606 601.
Tiruvannamalai District.

6. The District Registrar(Admn.)
District Registrar office,
No. 5/1 Durgai Amman Koil Street,
Tiruvannamalai - 606 601
Tiruvannamalai District.

7. The Joint Registrar No. 1
District Registrar Office,
No. 5/1 Durgai Amman Koil Street,
Tiruvannamalai - 606 601.
Tiruvannamalai District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned Notice No.3 dated 24.03.2023 for Document No. 1684/2020 issued by 7th respondent herein and quash the same.



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For Petitioner : Mr.J.Selvarajan

For Respondents : Mr.R.U.Dinesh Rajkumar
Additional Government Pleader

ORDER

This Writ Petition has been filed to issue a Writ of Certiorari, calling for the records pertaining to the impugned Notice No.3 dated 24.03.2023 for Document No. 1684/ 2020 issued by 7th respondent herein and to quash the same.

2. Heard the learned counsel appearing for the petitioners and the learned Additional Government Pleader appearing for the respondents.

3. It is the contention of the learned counsel for the petitioners that without giving opportunity, conducting enquiry, the third respondent has passed the order and the seventh respondent issued the impugned notice without furnishing the proceedings of the third respondent. The petitioners have already challenged the similar demand notice for the Document No.2439/2020 dated 21.09.2020 before this Court in



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W.P.No.31540 of 2023 and the impugned notice was quashed by this Court vide order dated 27.11.2023.

4. Though the respondents have filed a counter affidavit, they have not specifically stated that the notice was issued and enquiry was conducted. They have issued the impugned notice based on the materials alone. On a question with regard to the issuance of notice, giving opportunity for hearing, to the respondents, they were not in a position to prove the same. Therefore, the impugned Notice issued by the seventh respondent is liable to be set aside.

5. For the foregoing reasons, the impugned Notice No.3 dated 24.03.2023 for the Document No. 1684/ 2020 issued by seventh respondent is set aside. The third respondent is directed to issue fresh notice to the petitioners and the rival claimants/interested parties if any, and conduct an enquiry in the manner known to law and pass orders on merits and in accordance with the law, within a period of four weeks from the date of receipt of a copy of this order.



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6. Under the above circumstances, the petitioners are also directed to co-operate for the enquiry. The refusal of taking notice or evading to take notice, will not be encouraged.

7. With the abovesaid direction, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition in W.M.P.No.36054 of 2023 is ordered on payment of separate court fees by each of the petitioners. Consequently, connected miscellaneous petition in W.M.P.No.36055 of 2023 is closed.

29.01.2024

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Index: Yes/No

Speaking Order: Yes/No

Neutral Citation: Yes/No



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To

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