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W.P.No.19735 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2024

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**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.19735 of 2024**

VISWAM Food Products Pvt. Ltd.,  
Rep. by its Director: Venkatesan.D,  
Survey No.453, 929 & 930,  
Paramanahalli, Bannihalli Village,  
Kaveripattinam,  
Krishnagiri - 635 106.

... Petitioner

Vs.

1. The Sub Registrar,  
Sub Registrar Office,  
Palacode Road, Kaveripattinam,  
Krishnagiri - 635 112.

2. The Assistant Commissioner,  
Commercial Taxes Department,  
Krishnagiri Circle - 1,  
Krishnagiri - 635 001.

... Respondents

**PRAYER:** This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Mandamus, to direct the respondents 1 and 2 to remove the endorsement of attachment for the arrears of tax for the year 2015-2016 and 2016-2017 as pending in the subject property situated in the Survey No.453/1, 453/2, 929/A3B, 930/A1B measuring about 5 acres 41 cents, Paramanahalli, Bannihalli Village, Kaveripattinam, Krishnagiri - 635 106.



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For Petitioner : Mr.G.A.Govindhan

For Respondents : Mr.V.Prashanthi Kiran  
Government Advocate (T)

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### **ORDER**

The present Writ Petition is filed for the issuance of a Writ of Mandamus, to direct the respondents 1 and 2 to remove the endorsement of attachment for the arrears of tax for the year 2015-2016 and 2016-2017 as pending in the subject property situated in the Survey No.453/1, 453/2, 929/A3B, 930/A1B measuring about 5 acres 41 cents, Paramanahalli, Bannihalli Village, Kaveripattinam, Krishnagiri - 635 106.

2. The learned counsel for the petitioner submits that the petitioner has cleared the entire tax amount through the *Samadhan Scheme*. Even after clearing the entire tax dues as demanded by the second respondent in accordance with law, the charge created on the petitioner's property situated in Survey No.453, 929 & 930, Paramanahalli Village, Bannihalli Post, Kaveripattinam, Krishnagiri - 635 106 was still reflecting in the Encumbrance Certificate with an endorsement that the arrears of tax pending for the year 2015-2016 and 2016-2017. He further submits that the petitioner requested the



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respondents to remove the charge from the property, but, no response was received from the respondents despite several representation were made.

3. Per contra, the learned Government Advocate for the respondents produced a letter dated 24.07.2024, which was sent by the second respondent to the Special Government Pleader (ST), wherein it is stated that the procedures were followed according to the Act and the property attachment is to be withdrawn. Hence, he submits that the prayer sought for by the petitioner will be considered by the respondents.

4. Considering the submission made by the learned Government Advocate, this Court directs the second respondent to lift the attachment of the petitioner's property made with the first respondent within a period of two (2) weeks from the date of receipt of a copy of this order.



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**KRISHNAN RAMASAMY, J.**

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With the above direction, this Writ Petition is disposed of. There shall be no order as to costs.

List the matter on **04.11.2024** "*for reporting compliance*".

**07.08.2024**

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To

1. The Sub Registrar,  
Sub Registrar Office,  
Palacode Road, Kaveripattinam,  
Krishnagiri - 635 112.
2. The Assistant Commissioner,  
Commercial Taxes Department,  
Krishnagiri Circle - 1,  
Krishnagiri - 635 001.

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