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W.P.No.27462 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2024

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

W.P.No.27462 of 2021

and

W.M.P.No.28980 of 2021

Mohan Sivaraj

... Petitioner

Vs.

1.The Assistant Commissioner (State Tax),
Sankari,
Mallasundaram Village,
Thiruchengode Taluk,
Namakkal District – 637 503.

2.The Commercial Tax Officer,
Sankari Mallasundaram Village,
Thiruchengode Taluk,
Namakkal District – 636 008.

3.The Sub Registrar (Registration Department),
The Sub Registrar Office,
Mallasundaram Village,
Thiruchengode Taluk,
Namakkal District – 637 503.

4.Mr.P.Sabapathy

5.M/s.Kathiravan Pipes Pvt Ltd,
Having its office at No.3/28 Vanjinada Iyer,
Swaranapoori, Salem – 63604.

... Respondents



W.P.No.27462 of 2021

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned notice in reference No.Na.Ka.3311/2002/A3 dated 12.11.2021 issued by the 1st respondent and quash the same and consequently direct the 3rd respondent to remove the entry dated 24.11.2004 made by the 1st respondent in the encumbrance certificate in respect of the subject property.

For Petitioner : No appearance

For Respondents : Ms.Amirta Poonkodi Dinakaran
Government Advocate
for R1 to R3

ORDER

The learned Government Advocate for the first to third respondents submits that the defaulting assessee (dealer) from whom the petitioner had purchased the property has settled the dispute with the Department under the Tamil Nadu Settlement of Arrears Rules, 2023.

2. In view of the above, it is submitted that no proceedings will be initiated further against the petitioner who claims to be the bonafide purchaser.



W.P.No.27462 of 2021

WEB COPY

3. Recording the same, this Writ Petition stands closed. No costs.

Consequently, connected Writ Miscellaneous Petition is also closed.

05.11.2024

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

- 1.The Assistant Commissioner (State Tax),
Sankari, Mallasundaram Village,
Thiruchengode Taluk,
Namakkal District – 637 503.
- 2.The Commercial Tax Officer,
Sankari Mallasundaram Village,
Thiruchengode Taluk,
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- 3.The Sub Registrar (Registration Department),
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W.P.No.27462 of 2021

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C.SARAVANAN, J.

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