



WEB COPY



W.P. No.34061 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34061 of 2024

and

W.M.P. No.36881 of 2024

Mrs.Vasantha Krishnan

... Petitioner

Vs.

1.The State Tax Officer (VAT),
Palacode, Dharmapuri District.

2.M/s.K.V.K.Granites,
Prop.Mr.Ravi.K,
S/o.(L) Krishnan,
No.14/113, 68 Palacode Road,
Karimangalam, Dharmapuri-635 111.

3.The Sub Registrar,
Karimangalam,Dharmapuri District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the proceedings in Na.Ka.241/2018/A1 dated 09.07.2024 and the subsequent Dstraint order in Na.Ka.241/2018/A1 dated 24.09.2024 both on the file of the 1st Respondent quash the same and direct the Respondents to remove the encumbrance in the register in respect of agricultural property viz., SF.No.337/1, 338/1, 333/1, 332 and 335 of Karimangalam Village, Palacode Taluk.

For Petitioner : Mr.V.Elangovan

For Respondents : Ms.Amrita Dinakaran



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Government Advocate (for R1)
Mr.P.Balathandayutham
Special Government Pleader (for R3)

ORDER

The present writ petition is filed challenging the proceedings in Na.Ka.241/2018/A1 dated 09.07.2024 and the subsequent Dstraint order in Na.Ka.241/2018/A1 dated 24.09.2024 both on the file of the 1st Respondent quash the same and direct the Respondents to remove the encumbrance in the register in respect of agricultural property viz., SF.No.337/1, 338/1, 333/1, 332 and 335 of Karimangalam Village, Palacode Taluk.

2. The 2nd Respondent was a registered dealer under the Value Added Taxes Act and was engaged in the sales of granite. The petitioner had committed default in payment of VAT tax to the tune of Rs.30,83,422/- and interest of Rs.65,73,962/- in all Rs.96,57,384/-. For the alleged dues of the 2nd Respondent, the 1st Respondent had proceeded to issue the impugned proceedings attaching the agricultural land to the extent of 3 acres and 6 cents (approx.), which is a Hindu Undivided Family property.

3. After submitting for a brief while, request was made by the learned counsel for the petitioner that they may be permitted to file a representation as to how the impugned proceedings are bad and the Respondents may consider the same and pass orders on the said representation, which was agreed to by the learned counsel for the Respondents.



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4. In view thereof, the petitioner is permitted to submit a representation within a period of two weeks from the date of receipt of a copy of this order.

Thereafter, within a period of four weeks, the Respondents shall proceed to examine the representation and pass orders after issuing notice to the petitioner, other interested parties and stakeholders including the 2nd Respondent. The Respondent authority shall proceed with any recovery proceedings only after passing of the order. In the meanwhile, status quo to be maintained. If aggrieved by the order passed against the representation, it is open to the petitioner to challenge the same in the manner known to law. If however, no representation is filed within the stipulated period i.e., 2 weeks from the date of receipt of a copy of this order, it is open to the Respondents to proceed in accordance with law.

5. The writ petition stands disposed of with the above directions. No costs. Consequently, the connected miscellaneous petition is closed.

04.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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To:

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