



W.P.(MD) No.13141 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13141 of 2024

R.Suresh

... Petitioner

/vs./

1.The District Collector,
Nagercoil,
Kanyakumari District.

2.The Commercial Tax Officer,
Nagercoil (Town) Assessment Circle,
No.131, Mead Street,
Nagercoil.

3.The Sub Registrar,
Kanniyakumari District Registrar Office @ Nagercoil
Nagercoil.

4.The Village Administrative Officer,
Nagercoil Village (South),
Nagercoil,
Kanyakumari District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 2nd respondent to consider the



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petitioner's representation dated 16.06.2023.

For Petitioner : Mr.T.Selvakumaran

For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner has filed this writ petition for a Mandamus to direct the second respondent to consider the petitioner's representation dated 16.06.2023.

2.The petitioner has purchased 4.79 cents of land from one Nagarajan represented by his power of attorney, namely V.S.K.Radhakrishnan. The vendor has forged an extent of 1.26 acres out of 2.17 acres of land and has sold small parcels of land to various purchasers, who have invested in the land. The vendor's father was a sales tax assessee and was in arrears of tax.

3.The records filed before this Court particularly the order passed by this Court in W.P.(MD) NO.2200 of 2020 (*Uma Alagappan Vs. The Commercial Tax Officer*) dated 11.12.2020 indicate that the property was encumbered by the Commercial Tax Officer only on 06.10.2015. The Court had come to a conclusion



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that the aforesaid petitioner was a *bona fide* purchaser and therefore was entitled to the relief in the light of the decision of the Hon'ble Supreme Court in ***Ahmedabad Municipal Corporation of the City of the Ahmedabad Vs. Haji Abdulgafur Haji Hussenhai*** reported in (1971) 1 SCC 757.

4. Similar order was also passed in the case of another purchaser, namely R. Baluram, in W.P.(MD) No.13441 of 2020 on the same day following the decision of the Division Bench of this Court in ***M. Thirumaran Vs. Commercial Tax Officer, Sengottai Assessment Circle, Sengottai and another*** reported in (2019) 62 GSTR 459(Mad).

5. The facts on record indicate that the petitioner has purchased the property only on 21.01.2015 much before the date of encumbrance. Therefore, the petitioner is entitled for the relief.

6. Under these circumstances, the Writ Petition is disposed of by directing the second respondent to consider the petitioner's representation dated 16.06.2023 on merits and in accordance with law in the light of the decision of this Court



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rendered in W.P.(MD) NO.2200 of 2020 (Uma Alagappan Vs. The Commercial Tax Officer) dated 11.12.2020 and in W.P.(MD) No.13441 of 2020 (R.Baluram Vs. The State Tax Officer and another) dated 11.12.2020 and in the light of the observations made herein. This exercise may be carried out by the second respondent within a period of 30 days from the date of receipt of a copy of this order. It is needless to state that the petitioner shall also be heard before the final decision is taken. No costs.

Index : Yes / No

20.06.2024

Internet : Yes / No

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4.The Village Administrative Officer,
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C.SARAVANAN, J.

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