BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.09.2024

CORAM :

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P(MD)No.19141 of 2024

M.Velmurugan ... Petitioner

Vs.

1.The Deputy Commissioner of Income Tax,
Central Circle iv(2), New No.46, Old No.108,
Nungambakkan High Road,
Chennai 600 034.

2.The Sub Registrar,
Aruppukottai Sub Registrar Office,
Virudhunagar District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to direct the second respondent to remove the S.No.543/1 (0.21.00 Ares), S.No.561/1 (0.00.50 Ares), 561/3 (0.71.00 Ares) and 561/4 (0.50.00 Ares) in Kuthiparai Village, Aruppukottai Taluk, Virudhunagar District from the encumbrance in respect of the attachment in Doc No.20/2008 dated 26.08.2008 in which, the above said survey numbers were erroneously included by the first respondent by considering the petitioner's representation dated 22.06.2024.

For Petitioner : Mr.G.R.Satish
For Respondents : Mr.N.Dilipkumar (for R1)
Mr.M.Siddharthan (for R2)
Additional Government Pleader

ORDER

This writ petition has been filed seeking for issuance of writ of mandamus directing the second respondent to remove the S.No.543/1 (0.21.00 Ares), S.No.561/1 (0.00.50 Ares), 561/3 (0.71.00 Ares) and 561/4 (0.50.00 Ares) in Kuthiparai Village, Aruppukottai Taluk, Virudhunagar District from the encumbrance in respect of the attachment in Doc No.20/2008 dated 26.08.2008 in which, the above said survey numbers were erroneously included by the first respondent by considering the petitioner's representation dated 22.06.2024.

2. Heard Mr.G.R.Satish, learned counsel appearing for the petitioner, Mr.N.Dilipkumar, learned counsel, appearing for the first respondent and Mr.M.Siddharthan, learned Additional Government Pleader, appearing for the second respondent.

3. The specific case of the writ petitioner is that when the petitioner approached the revenue authority to transfer of property, he came to know that the subject property was attached by the first respondent vide order of attachment dated 18.02.2008 under Section 281 B of the Income Tax Act, 1961 by erroneously showing that the property belongs to one Rajeshwari and that

attachment was also entered in the encumbrance certificate vide Doc No.20 of 2008 dated 26.08.2008. According to the petitioner, the subject property is no way connected with the proceedings of the Income Tax Act and it belongs to his great grandfather, namely, Karuppanakudumban. Further, no document has been executed in favour of any individual including the said Rajeshwari by the petitioner's great grandfather or his legal heirs. In this regard, he has given representation to the respondents dated 22.06.2024. But, no steps have been taken so far. Hence, he seeks direction of this Court.

4. Considering the facts and circumstances of the case, this Court directs the first respondent to consider the representation of the petitioner dated 22.06.2024 and pass orders on merits and in accordance with law. If the first respondent found that the property is no way connected with the proceedings initiated under the Income Tax Act, then appropriate order shall be passed and the same shall be communicated to the concerned Sub Registrar.

5. With the above direction, the Writ Petition is disposed of. No costs.

11.09.2024

NCC : Yes / No
Index : Yes / No
Rmk

N.SATHISH KUMAR, J

Rmk

To
1.The Deputy Commissioner of Income Tax,
Central Circle iv(2), New No.46, Old No.108,
Nungambakkan High Road,
Chennai 600 034.

2.The Sub Registrar,
Aruppukottai Sub Registrar Office,
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