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W.A.No.862 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.A.No.862 of 2025

&

C.M.P.Nos.7285 & 7287 of 2025

K.N.Subramaniam

Vs.

.. Appellant

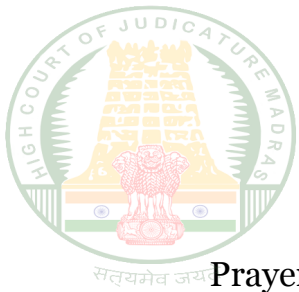
1. The Principal Commissioner of Income Tax
Income Tax Department
No.121, M.G.Road, Nungambakkam
Chennai 600 034.

2. The Tax Recovery Officer III
Office of the Principal Commissioner of Income Tax
Income Tax Department
No.121, M.G.Road, Nungambakkam
Chennai 600 034.

3. The District Registrar
Corporation Marriage Hall
Syrian Church Road
Puthiyavan Nagar, Sukrawar Pettai
R.S.Puram, Coimbatore 641 001.

4. Sameer Bhuvaneshwari

.. Respondents



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Prayer : Appeal under Clause 15 of Letters Patent against the order dated 15.02.2024 in W.P.No.5336 of 2023.

For Appellant : Ms.AL.Ganthimathi
Senior Counsel
For Mr.L.Palanimuthu

For Respondents : Mrs.S.Premalatha
Junior Standing Counsel
for Respondents 1 & 2

Ms.Sameer Bhuvaneswari
Party-in-Person
[Respondent 4]

JUDGMENT

(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

This appeal impugns an order passed by the learned Single Judge of this Court on 15.02.2024, by which, the petition came to be dismissed with liberty to file a suit in accordance with law. Petitioner, who is appellant herein, had sought quashing of the order dated 16.02.2023 passed by respondent No.2.

2. The facts in brief are that appellant had purchased a property from respondent No.4 vide an agreement dated 24.02.2012. On 25.05.2012, an



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order of attachment of the said property came to be passed by respondent No.2.

3. Sometime in April, 2015, respondent No.4 filed a criminal complaint against appellant alleging that she had not sold the property to appellant and appellant had got the property registered in his name based on forged documents. The matter was carried right up to Apex Court and the Apex Court stated that it was a civil dispute and respondent No.4 should pursue civil remedies. We are informed respondent No.4 has not filed a suit till date.

4. In the meanwhile, respondent No.2 proceeded ahead in furtherance of the order of attachment dated 25.05.2012 and after receiving objections and submissions from appellant and respondent No.4, passed the order-in-original dated 16.02.2023. The conclusion at paragraph 41 reads as under:

*“41. **Conclusion** – When the vendor has not received the sale consideration as claimed by the objector, the execution of registration of sale deed by the then SRO, Annur is illegitimate and unlawful and therefore the registration authorities are directed to cancel the same is restore title and ownership over the said asset to the Assessee in default and in-turn confirm the attachment of the impugned asset by the income-tax department*



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for the purpose of recovery of tax dues from the Assessee in default.

Schedule of the Asset confirmed for attachment

All that piece and parcel of land and building situate at Central theatre/Shree Astalakshmi theatre along with Plant and Machinery with 64 Cent land appurtenant to the building thereof at S.F. No.339/6, Annur Village, Avinashi Taluk, Coimbatore. Registered in the Annur Sub-Registrar Office in Document No.3609/2007 and 3608/2007.

This order is passed as per directions of the Hon'ble High Court of Judicature of Madras in W.P.No.20953 of 2019 and WMP No.20137 of 2019 dated 14.10.2022."

5. Petition referred in paragraph 41 quoted above is a petition that appellant herein had filed challenging the notice issued by respondent No.2 where the Court was pleased to direct appellant to appear before respondent No.2 and answer the notice.

6. Having considered the order passed by respondent No.2, when we observed that respondent No.2 has proceeded as if he was conducting trial in a civil suit and asked counsel under what provision of law was respondent No.2 empowered to order cancellation of a sale deed between two parties, counsel stated there is no such provision.



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7. In the circumstances, we have no option but to quash the order passed by respondent No.2 on 16.02.2023.

8. Certainly, the rights of the Department are kept open to proceed against the assessee in default. We express no opinion. All rights and contentions of the parties are kept open.

9. Appeal is allowed. There shall be no order as to costs. Consequently, all the interim applications are closed.

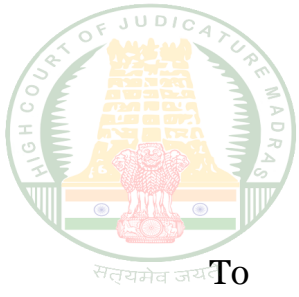
(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

03.07.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl



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THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

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