



W.P.No.26683 of 2023

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

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**DATED : 27.01.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.26683 of 2023**

**and**

**W.M.P.No.26120 of 2023**

1. TMT. Calpanadevy
2. D.Dinesh Menon
3. D.Dileep Kumar

... Petitioners

Vs.

The Assistant Commissioner, (A & I)  
Commercial Taxes Department,  
100 Feet Road, Ellaipillaichavady,  
Puducherry 605 005.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in No.2275/ CT/ AC( A and I)/ 2023 dated 11.08.2023 and consequential impugned notices attachment of immovable properties issued by the respondent in No. 2275/ CT/ AC( A and I)/ 2023 dated 18.08.2023 and quash the same.



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For Petitioners

: Mr.G.Dhana Madhri

For Respondent

: Mr.J.Kumaran

Additional Government Pleader  
(Puducherry)

### **ORDER**

The present Writ Petition is filed challenging the impugned notices of attachment of immovable properties issued by the respondent dated 18.08.2023, on the premise that the properties which are sought to be attached for the alleged due of late K.Deivanayagam, the sole proprietor of Calpana Service Station cannot be sustained. The challenge to the attachment is primarily on the premise that the properties sought to be attached are the personal properties of the petitioners, who are the legal heirs of late K.Deivanayagam.

2. It is submitted by the learned counsel for the petitioners by placing reliance of Section 29 of Puducherry VAT Act, recovery in the hands of the legal heirs of the deceased dealer can be made only to the extent of the estate of the deceased in the hands of the legal heirs/legal representatives of the dealer. It is submitted and not disputed that out of Schedule of properties in Annexure-II of the impugned notice bearing Serial Nos.2 and 3, which are attached, the properties in Serial Nos.1, 4, 5, 6, and 7 are not the properties of the deceased but the personal properties of the legal heirs/petitioners and thus it would not be



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permissible for the Revenue to proceed against the above properties.

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3. Mr.J.Kumaran, learned Additional Government Pleader appearing for the respondent would agree that the attachments in respect of Schedule of properties in Serial Nos.1, 4, 5, 6, and 7 are unsustainable. He would further submit that, item Nos.2 and 3 of the Scheduled properties infact belonged to the late K.Deivanayagam and thus the attachments ought to continue. In response, the learned counsel for the petitioners would request that the respondent in respect of Item Nos.2 and 3 of the Schedule of properties may be directed to proceed with in accordance with law and after affording an opportunity to the petitioners, i.e., legal heirs of late K.Deivanayagam, which was agreed to by the learned Additional Government Pleader.

4. In view thereof, the impugned notices of attachment of immovable properties issued by the respondent dated 18.08.2023 in respect of Schedule of properties in Serial Nos.1, 4, 5, 6 and 7 are set-aside. The attachments shall continue in respect of properties mentioned in Serial Nos.2 and 3 of the Scheduled properties. With regard to the said properties viz., Item Nos.2 and 3 of the Schedule of properties, it is open to the Revenue to proceed with in accordance with law after affording an opportunity to the petitioners.



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**WEB COPY** 5. Accordingly, the Writ Petition is disposed of. No costs. consequently,  
connected Miscellaneous Petitions is closed.

**27.01.2025**

Speaking (or) Non Speaking Order  
Index : Yes/ No  
Neutral Citation: Yes/No  
jd

To  
The Assistant Commissioner, (A & I)  
Commercial Taxes Department,  
100 Feet Road, Ellaipillaichavady,  
Puducherry 605 005.



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**MOHAMMED SHAFFIQ, J.**

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