



W.P.(MD)No.3161 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.02.2025

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THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN

W.P.(MD)No.3161 of 2025

K.Venkateshwara Raja

...Petitioner

vs.

1.The Assistant Commissioner,
State Goods and Services Tax Department,
Periya Udayar Koil Division,
Kothaimangalam Post,
Palani, Dindigul District.

2.The Sub Registrar,
Palani Joint 1 Sub Registration Office,
Palani, Dindigul District.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to delete the entry in the Encumbrance Certificate index for opposing the registration of document made by the first respondent in Document No.277 of 2021 and Document No.1212 of 2021 in Na.Ka.No.835/2022/A3 dated 20.02.2023 on the file of the second respondent based on the petitioner's representation dated 24.10.2024.



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For Petitioner : Mr.Selvam

For Respondents : Mr.R.Sureshkumar,
Additional Government Pleader for R1

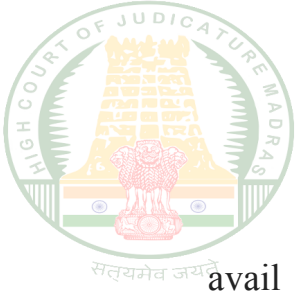
Mr.P.T.Thiraviam,
Government Advocate for R2

ORDER

By the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner seeks writ of mandamus to direct the second respondent to remove certain entries in the Encumbrance Certificate regarding tax dues with respect to the property situated in Survey No. 75/2, Ward No.3, Block No.26, Sivagiripatti Village, Palani Taluk, Dindigul District.

3. The petitioner claims to have obtained the property by way of a settlement deed from one Kanagaraj and Rajathi @ Murugathammal. The deeds were registered in Document No.1212/2021 dated 29.06.2021 and Document No.277/2021 dated 08.02.2021 respectively. In order to



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avail a loan, it became necessary for the petitioner to obtain Encumbrance Certificate from the second respondent. At that time, he came to know that an entry had been made in the Encumbrance Certificate as follows:

"வரி நிலுவை - உதவி ஆணையர் (மா, வ), பெரியாவுடையார்
கோயில் பிரிவு, கோதைமங்கலம் அஞ்சல், பழனி அவர்களின்
ந.க.எண்: 835/2022/அ3, நாள்: 20/02/2023 ஆணையின்படி
பதிவுக்குத் தடை"

4. Pleading that he has absolutely nothing to do with the first respondent, he has come forward with this writ petition.

5. Heard Mr.Selvam, learned counsel for the petitioner, Mr.R.Suresh Kumar, learned Additional Government Pleader for the first respondent and Mr.P.T.Thiraviyam, learned Government Advocate for the second respondent.



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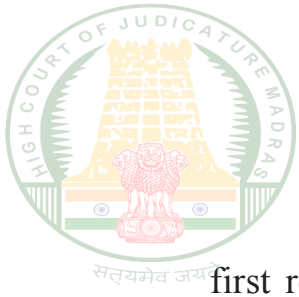
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6. When the matter came up for admission on 03.02.2025, I requested Mr.P.T.Thiraviyam, to get instructions from the Sub Registrar as to how the attachment has reflected over the property when it is the vehement plea of Mr.Selvam that the petitioner has no proceedings pending with the first respondent.

7. Mr.P.T.Thiraviyam reported to this Court on 05.02.2025, that the first respondent had attached the property situated in S.Nos.951/2A, 954/2A2 and 974/2B, Palani Village, Dindigul District for alleged arrears of tax dues from the father and donor of the property to the petitioner, namely, Kanagaraj.

8. Today, on instructions, Mr.P.T.Thiraviyam, reports that the entry with respect to Survey No.75/2 is erroneous and that it will be deleted. The statement of Mr.P.T.Thiraviyam is recorded.

9. There shall be a direction to the second respondent to confine the entries in the Encumbrance Certificate relating to attachment by the



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first respondent over the properties situated in S.Nos.951/2A, 954/2A2 and 974/2B, Palani Village, Dindigul District alone. The entries made with respect to the other survey numbers shall stand deleted. The writ petition is ordered. No costs.

06.02.2025

NCC:Yes/No

Index:Yes/No

Speaking/Non-speaking order

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To

1.The Assistant Commissioner,
State Goods and Services Tax Department,
Periya Udayar Koil Division,
Kothaimangalam Post,
Palani, Dindigul District.

2.The Sub Registrar,
Palani Joint 1 Sub Registration Office,
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V.LAKSHMINARAYANAN, J.

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