

**V. Bharathakani Vs The Assistant Commissioner (CT) Amaindakarai  
Asst.Circle, The Joint Commissioner (CT) Chennai Central Division and  
The Special Commissioner and Commissioner of Commercial Taxes**

**Court:** Madras High Court

**Date of Decision:** June 27, 2011

**Hon'ble Judges:** J. Jaichandren, J

**Bench:** Single Bench

**Advocate:** P. Rajkumar, for the Appellant; B. Anandan, GA (T), for the Respondent

**Judgement**

@JUDGMENTTAG-ORDER

J. Jaichandren, J.

This writ petition has been filed praying for a writ of mandamus, to direct the first Respondent to return the original property documents (Sale deed registered as document No. 1242, dated 22.09.1977) to the Petitioner.

2. It has been stated by the learned Counsel appearing on behalf of the Petitioner that the Petitioner had deposited the sale deed in question, as per

the order passed by this Court, in respect of the arrears of sales tax, said to have been payable by the Petitioner for the years 1977-1978 to

1982-1983 and 1998-1999. Subsequently, the Petitioner had settled the sales tax arrears, as per the provisions of the Tamilnadu Sales Tax

(Settlement of arrears) Act, 2008, under a settlement scheme. However, the first Respondent had not returned the sale deed to the Petitioner,

inspite of several representations having been made for the return of the said document. Therefore, the first Respondent may be directed to return

the original sale deed to the Petitioner or to give a certificate stating that the original sale deed in question had been deposited by the Petitioner,

with the first Respondent and that it is not traceable, at this point of time.

3. The learned Government Advocate for Taxes appearing on behalf of the Respondents, had submitted that the original sale deed said to have

been deposited by the Petitioner is not traceable. Therefore, the first Respondent would issue a certificate to the Petitioner, stating that the original

sale deed, registered as Document No. 1242, dated 22.09.1977, had been deposited by the Petitioner, with the first Respondent and that it is not

traceable.

4. In view of the submissions made by the learned Counsels appearing on behalf of the Petitioner, as well as the Respondents, the first Respondent

is directed to issue a certificate to the Petitioner stating that the original sale deed, bearing document No. 1242, dated 22.09.1977, had been

deposited by the Petitioner and that it is not traceable. The said certificate shall be issued by the first Respondent, within 15 days from the date of

receipt of a copy of this Order. However, it is made clear that, as and when the original document is found, the first Respondent shall return the

same to the Petitioner, after obtaining necessary endorsements from the Petitioner.

5. Accordingly, the Writ Petition is disposed of. No. costs.