

**(2011) 06 MAD CK 0327****Madras High Court****Case No:** Writ Petition No. 13220 of 2011

V. Bharathakani

APPELLANT

Vs

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

RESPONDENT

**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.