

(2008) 09 MAD CK 0086

In the Madras High Court

Case No : Writ Petition (MD) No's. 3847, 4378 and 5324 of 2008 and M.P. (MD) No's. 1 and 2 of 2008 in Writ Petition No's. 3847 and 4378 of 2008 and M.P. (MD) No's. 2 and 3 of 2008 in WP. No. 5324 of 2008

Varuni Biomass Energy Products Private Ltd.

APPELLANT

Vs

The District Collector and Others

RESPONDENT

Date of Decision : 17-09-2008

Acts Referred:

Civil Procedure Code, 1908 (CPC) — Order 21 Rule 89
Constitution of India, 1950 — Article 226
Madras Revenue Recovery Act, 1864 — Section 22, 36, 37A, 38, 38(1)
Tamil Nadu General Sales Tax Act, 1959 — Section 19A, 19B, 24(3)

Citation : (2009) 19 VST 484

Hon'ble Judges : K. Chandru, J

Bench : Single Bench

Advocate : S. Parthasarathy for K. Govindarajan, in W.P. Nos. 3847 and 4378 of 2008 and AR.L. Sundaresan in WP. No. 5324/08, for the Appellant; R. Viduthalai for N. Madhava Govindan, for R6 in W.P. Nos. 3847 and 4378 of 2008 and V. Rajasekaran, Special Govt. Pleader for R1 to R5 and R7 in W.P. No. 3847 of 2008, for the Respondent

Final Decision : Allowed

Judgement

K. Chandru, J.—Heard both sides and perused the records.

2. The petitioner in W.P. Nos. 3847 and 4378 of 2008 is M/s. Varuni Biomass Energy Products Private Ltd. The petitioner in W.P.5324 of 2008

is the brother of M/s. K.K. Surendranath and K.K. Gnanaprabakaran, who are the Directors of the petitioner company in the other two writ petitions.

3. Writ Petition No. 3847 of 2008 is to challenge the auction notice issued by the Deputy Commercial Tax Officer, Nilakottai, dated 12.03.2008,

wherein by which the petitioner company's properties were brought to sale.

4. In W.P. 4378 of 2008 is to set aside the order dated 26.03.2008 approving the highest bid in the auction held on 19.03.2008 and consequent

sale certificate dated 21.04.2008 issued in the name of one K. Govindaraj, who is the successful auction bidder and contesting respondent herein.

5. W.P.5324 OF 2008 is filled by the petitioner to challenge the auction notice dated 12.03.2008, sale confirmation dated 26.03.2008 and the

sale certificate 21.04.2008 issued by the Deputy Commercial Tax Officer, Nilakottai.

6. The brief facts leading to the impugned order as follows:

The petitioner company set up an industrial unit at Kullalagundu Village, Nilakkotai Taluk, for the manufacture of sulfuric acid. It is stated that the

company invested Rs. 1.6 crores, out of which loan of Rs. 68.69 lakhs were obtained from TIIC Limited and 25.07 Lakhs loan from the Central

Bank of India. The property in which the factory was situated was purchased jointly by K.K. Surendranath and his brothers M/s. K.K.

Karunakaran and K.K. Gnanaprabakaran and K.K. Dinakaran by a sale deed dated 04.11.1988 and the lands were given on lease by the four

brothers in favour of the company by a lease deed dated 17.04.1992.

7. A suit for partition and demand for one fourth of share was filed by one K.K. Dinakaran (petitioner in 5324 of 2008) is pending before the

District Judge, Madurai in O.S. No. 51/2007. It is also shown that the patta No. 185 survey Nos. 235/6B & 236/1 stand in the name of all the

brothers.

8. Since the factory was situated in a backward area, the petitioner company which was a registered dealer under the TNGST Act 1959 and the

Central Sales Act, 1956 was permitted to avail the benefit of "deferral scheme" provided by the Commercial Tax Department for a period of nine

years from 29.05.1994 to 28.05.2003. This was on the basis of the eligibility certificate given by the TIIC Ltd. The company stopped production

due to industrial recession from 23.02.2001. Because of that, they became ineligible to avail the benefits under the deferral scheme. Therefore, the

eligibility certificate issued by the TIIC was cancelled and the company was directed to pay the entire outstanding tax due of Rs. 45,63,726/-

availed under the deferral scheme from the years 1994-1995 to 1999-2000 both

under the TNGST Act and CST Act. Together with interest

levied u/s 24(3) of the TNGST Act, the total amount for those six years worked out to Rs. 1,79,25,765/-.

9. Despite several reminders, since the company did not pay the amount, an auction notice was given by the Assistant Commercial Tax Officer,

Nilakkottai, dated 12.03.2008. In the schedule of properties described under the auction notice, the lands covered by Patta No. 185 (survey No.

236/6b) and 236/1), Punja land to the extent of 6.37 hectares were included apart from the buildings and machineries.

10. It is seen that the copies of the auction notice was only marked to only to the company and to K.K. Sundreranath. No notice was given to the

joint owners for the land covered by patta No. 185. Thereafter, in the auction held on 26.03.2008, there were three bidders. Since K. Govindaraj

(contesting respondent) was the highest bidder, the auction sale was confirmed in his favour. It was stated that he had already deposited Rs. 12/-

lakhs before the auction. The sale certificate was given to the said K. Govindaraj after receiving the full purchase amount of Rs. 80,50,000/- and

the lands were directed to be registered in the name of K. Govindaraj.

11. It was contended primarily by the petitioners that the objections of the petitioners were not considered, before the auction. There was no

proper advertisements in respect of the auction. In the auction, the private properties of the Directors cannot be brought to sale. In any event, two

Directors, namely, K.K. Surendranthan and K.K. Gnanaprabakaran has got only 50% of the undivided share in the lands and it could not have

been sold in its entirety. Further, since the petitioner is a company, the Directors cannot be held personally liable for the arrears of the company.

12. It is further submitted that the procedure contemplated u/s 36 of the Tamil Nadu Revenue Recovery Act (for short TNRR Act) was not

followed. In terms of Section 38(3) of the Act, confirmation can be done after clear 30 days. u/s 22, no sale can take place before 15 days from

the date of the notice. No wide publicity given for the sale. Apart from these objections, K.K. Dinakaran (petitioner in W.P.5324 of 2008) stated

that no notice was given to the interested persons of the property.

13. On behalf of the Commercial Tax Department, a counter affidavit in W.P. 4378 of 2008 has been filed, in which it is stated that cancellation of

the deferral agreement was done since the petitioners have violated the conditions of deferral agreement. No objection was filed by the petitioner

u/s 38(1) of the TNRR Act. The confirmation of sale was though done was on 26.03.2008, the bid amounts were received only 18.04.2008 and

the sale certificate was issued on 21.04.2008. Therefore, there was no violation of Section 38(3) of the R.R. Act. He further submitted that the

Section 22 will not apply as it relates to moveable property.

14. With reference to publicity for sale, it is stated that the item was published in the Dindugal District Gazette on 10.10.2006 and 10.11.2006. It

was also contended that there was no necessity for news paper advertisement. With reference to the joint properties, it is stated that the property

in survey No. 236/6B comprising of 3.2 acres was leased out to the company by the brothers of the Directors and the petitioner company had

created a security over the property while availing IFST Loan Scheme.

15. On behalf of the successful bidder, it was stated that the petitioners have filed a writ petition in W.P. 1964 of 2004 and the same was

dismissed on 09.07.2007 and it operates as *rejudicata*. The auction bidder had purchased the property is a bona fide purchaser and in good faith

for consideration. Therefore, the sale cannot be set aside after confirmation of the sale. Sections 36 and 38 of the R.R. Act are in *pari materia*

Order XXI and Rules 89 to 92 of the CPC, 1908. Therefore, after the confirmation of the sale, since the third parties rights have intervened, the

sale cannot be set aside.

16. After the arguments were concluded, one of the Directors of the Company filed an affidavit of undertaking dated 25.08.2008 by name K.K.

Gnanaprabakaran. In paras 3 and 5, he has averred as follows:

3. Petitioner respectfully submits that the petitioner undertakes to pay the sum of Rs. 45,67,264/- being the Sales Tax due and payable by the

petitioner company. Petitioner respectfully submits that so far as the demand for interest for the defaulted period is concerned, petitioner states that

the petitioner company has been declared as Sick, non-viable category company by the Department of Industries and Commerce, Government of

Tamil Nadu under its proceedings Rc. No. 10214/D3/2002 dated 19.07.2006 copy of which has already been filed in the typed set of papers

filed in the above writ petition and another copy of which is annexed as Annexure

""A"" to this affidavit for the purpose of easy reference by this

Hon"ble Court. As a declared Sick, non-viable category petitioner is entitled to waiver of interest on sales tax arrears and as such, petitioner has

applied for grant of such waiver to the Government vide various applications ending with an application dated 11.10.2007. Even though, petitioner

is legitimately entitled to the said interest waiver and it is confident of being granted the same, yet, in the event of the said waiver not being granted

finally, petitioner undertakes to pay the interest amount as well.

5. Petitioner respectfully submits that an inventory of the machineries lying in the property was taken and also valued prior to sale. The said

machineries, I understand, have been removed by the Auction Purchaser and are not now available at the site. Stock in process worth about Rs.

20 lakhs was also available when possession of the union was taken over by the respondents herein. It appears, the same are not available now.

Further, a fully furnished Guest House, which was in existence in the premises has also been demolished. Be that as it may, petitioner

unconditionally undertakes to deposit the sum of Rs. 45,67,264 with 5% poundage payable to the Auction Purchaser within such time as may be

granted by this Hon"ble Court.

17. In opposition to that affidavit of undertaking, the Deputy Commercial Tax Officer, Legal, Madurai, has filed a counter affidavit 27.08.2008.

The following passages may be extracted from paras, 8 and 10:

8...it is submitted that the Company and Director had not kept their promises and obey the direction of this Hon"ble Court ordered in the earlier

writ petition as explained above.

...

10. It is submitted that the petitioner has undertaken to deposit Rs. 45,67,264/- with 5% poundage payable to the auction purchaser with in such

time as may be granted by this Hon"ble Court. It is submitted that the property has been sold to the Higher bidder for a sum of Rs. 80,50,000/-.

...

According to the statute, the bona fide higher bidder is entitled for 5% of the purchase money on Rs. 80,50,000/-. The petitioner is also liable to

pay the penalty, expenses of attachment, management and sale and other costs

also. But the petitioners have not undertaken to pay the said amount as provided u/s 37-A of the Act. According to Section 37-A, the petitioners are liable to pay tax arrears of Rs. 45,63,726/- and interest for arrears Rs. 1,33,62,039/-. As they have under taken to any Rs. 45,67,264/- only, they are not entitled for the relief sought for.

18. It is no doubt true that the petitioner company earlier challenged notice dated 22.10.2002 of the Commercial Tax Officer, Madurai and subsequent auction notice dated 30.07.2004. The notice dated 22.10.2002 was the order of the Commercial Tax Officer, Madurai rejecting the request of the petitioner company to be treat it as a Sick Unit. Notice dated 30.07.2004 is the auction notice issued by the DCTO, Nilakkottai for bringing the properties into auction on 14.10.2004. It is seen from the said auction notice not only the copies were marked to the Company but also to the four brothers individually.

19. Pending the challenge to the notice, this Court granted an interim-order directing as a condition for an interim-order to deposit Rupees Five Lakhs on or before 31.03.2005 in W.P.M.P. No. 2010 of 2004 in W.P. No. 1964 of 2004. But the petitioner filed a Writ Appeal No. 150 of 2005 before a Division Bench. The Division Bench by an order, dated 08.02.2006, rejected the Writ Appeal. Subsequently, the main writ petition in W.P. No. 1964 of 2004 itself came to be disposed of on 09.07.2007 by a learned Judge by the following order:

2. Learned Special Government Pleader has submitted that the issued involved in this writ petition is squarely covered by the decision of this Court reported in DCTO v. Corromandal Pharmaceuticals and Ors. 105 STC 327 and held in favour of revenue.

20. It is not clear as to how this order can operate as *rejudicata* for the present claim made by the petitioners. In this case, the petitioners are not seeking for any direction for declaring the company as a sick unit. Further, the auction notice impugned in the writ petition was not given effect to and subsequently there were two other auction notices. Therefore, this Court is unable to accept the plea raised by the respondents.

21. In view of the above, the following questions remains to be answered:

(a) Whether the auction held in terms of TNRR Act was vitiated by procedural irregularities?

(b) Whether the auction notice is liable to be set aside for want of notice to the petitioner in W.P. No. 5324 of 2008?

22. Mr. S. Parthasarathy, learned Senior Counsel for the petitioners relied upon judgment of a Division Bench of this Court in Angalammai Ammal

v. The District Collector reported in 1980 MLJ 489 for the proposition that even though the Government might have listed out the illegalities and

irregularities in following proceedings under the R.R. Act, such a interpretation contained in the Government's order is not final and the list

furnished by the Government under the Act is not exhaustive and not binding on the Civil Court. But however, there is a distinction between the

illegalities and irregularities. If any illegalities established, it is open to the land owner to approach the Civil Court or the High Court under Article

226 to seek relief by way of setting aside the sale.

23. In this context, the learned Counsel relied upon the following passages found in paras 8 and 9 of the said judgment:

...8. But one thing is clear that there is a distinction between illegality and irregularity with regard to a sale conducted under the Act of 1864.

Consequently, the question that will arise for consideration is whether the failure on the part of the officers concerned to affix a copy of the sale

notice on a conspicuous part of the land to be sold will constitute an illegality or merely a material irregularity.

9. There is no gainsaying the importance of complying with this requirement. A mere survey number given in the sale notice may not be sufficient

for the intending purchaser to identify the land so that he can make up his mind as to what price he should offer. It is only the fixing up of a copy of

the notice on some conspicuous part of the land that will enable an intending purchaser to identify and localise the land and also assess its value so

that he will be in a position to offer a proper price for the land. Under these circumstances, the conclusion is irresistible that the requirement that a

copy of the sale notice should be affixed on some conspicuous part of the land sought to be sold is a basic and inescapable obligation imposed on

the revenue authority conducting the sale. If so, the question for consideration is whether the failure to observe this statutory requirement would

vitiating the sale so as to enable the Court to set aside the sale itself. We are of the opinion that the failure to observe such a requirement, which is

basic having regard to the necessities of the situation to which we have drawn attention, will constitute an illegality which is not covered by Section

38 of the Act. If such an illegality is established, it is certainly open to the owner of the land, whose land has been sold away, to approach a Civil

Court or this Court in exercise of jurisdiction under Article 226 of the Constitution to ask for relief by way of setting aside the sale.

24. He also placed further reliance upon the latest Supreme Court in Karnataka State Financial Corporation Vs. N. Narasimahaiah and Others,

stated that between the protection of the property and right of recovery the interpretation of the law should lean in favour of person who is going to

be deprived of his right. He placed reliance upon the following passages found in para: 42:

42. Interpretation of a statute would not depend upon a contingency. It has to be interpreted on its own. It is a trite law that the court would

ordinarily take recourse to the golden rule of literal interpretation. It is not a case where we are dealing with a defect in the legislative drafting. We

cannot presume any. In a case where a court has to weigh between a right of recovery and protection of a right, it would also lean in favour of the

person who is going to be deprived therefrom.

25. He submitted that the notice for auction was given on 12.03.2008 and the auction itself had taken place on 19.03.2008 contrary to Section

36, wherein procedure for sale of immovable property is provided. It requires that notice should be affixed one month prior to the sale in

prominent places and it has not been done in this case. Further, after the auction was over u/s 38(3) the respondent ought to have waited for 30

days before confirming the sale. But in the present case, the auction notice was 12.03.2008. After conducting auction on 19.03.2008, the sale was

confirmed in favour of the successful bidder on 26.03.2008 itself, i.e. within 14 days which is contrary to the Section. The fact that they received

the money 30 days after confirmation cannot save the bar u/s 38(3) of the R.R. Act.

26. Mr. AR. L. Sundaresan, learned Counsel for the petitioner in W.P. No. 5324 of 2008 submitted that the petitioner is a joint owner of the

landed property covered patta No. 185 and he was not given any notice by the authorities. Had he been given notice, he would have objected to

the lands being brought under sale. The petitioner company is not the owner of the land and the land has been given on lease. Even assuming that the company's properties can be brought under sale, the lands in which the factory is located cannot be auctioned. Further personal properties of the two Directors of the company cannot be brought under auction. Even otherwise the two Directors of the Company owned only 50% of the undivided share.

27. Though he submitted Section 59 of the TNRR Act provides for suit remedy, the relief under Article 226 cannot be denied in such cases. In this context, the learned Senior Counsel relied upon a Division Bench judgment of this Court in *C. Dhanalakshmi Ammal Vs. Income Tax Officer, II Additional City Circle II, Kilpauk, Madras and Others*, and referred the following passages found in paras 10 and 11 which are as follows:

10. We are prepared to hold that though an aggrieved party may have a right of suit, he will not be precluded from invoking our power under Article 226 of the Constitution to obtain appropriate orders for preventing the Collector from proceeding to attach and sell property registered in his name. The existence of a remedy by way of a suit is not always a bar to the entertainment of a petition under Article 226 of the Constitution.

11. As we have held above that the collector, acting merely under the Madras Revenue Recovery Act, has not power to attach and sell property registered in the name of any one other than the defaulter, we would have issued a writ of mandamus to forbid him from continuing the proceedings against the property of the petitioner.

28. He also relied upon the judgment of *Papammal v. The State of Tamil Nadu* reported in 1977 MLJ 2 157 and referred to the following passage:

...A bare reading of these provisions makes it quite clear that the Collector or the officer authorised by him in that behalf can recover the arrears of land revenue only by the sale of the moveable and immovable property belonging to the defaulter.

29. He also referred to the judgment of this Court in *Chamundeeswari and P.R. Sridharan Vs. The Commercial Tax Officer*, for the proposition that the properties of the Director of the Company cannot be proceeded with in an auction sale while claiming commercial tax dues and placed

reliance upon the following passage:

... It is well settled that a company is a legal entity by itself and it can sue or can be sued as a legal entity and any dues from the company have to

be recovered only from the company and not from its directors. Section 19A of the Act cannot be taken assistance of by the respondent for

sustaining the order, which provides for the liability to tax of a partitioned Hindu family or dissolved firm. Even Section 19B of the Act, which

provides for liability to tax of a private company on winding up, cannot be invoked.

30. The learned Senior Counsel also submitted that the provisions of the TNRR Act should be strictly construed. If the Act requires a particular

thing to be done in a particular manner and it shall be done only in that manner and not in any other way. The learned Counsel placed reliance upon

in Babu Verghese and Others Vs. Bar Council of Kerala and Others, , and made reference to Paras 31 and 32 of that judgment, which is

reproduced below:

31. It is the basic principle of law long settled that if the manner of doing a particular act is prescribed under any statute, the act must be done in

that manner or not at all. The origin of this rule is traceable to the decision in Taylor v. Taylor 1875(1)Ch D 426 : 45 LJC 373, which was

followed by Lord Roche in AIR 1936 253 (Privy Council) , who stated as under:

[w}here a power is given to do a certain way, the thing must be done in that way or not at all.

32. This rule has since been approved by this Court in Rao Shiv Bahadur Singh and Another Vs. The State of Vindhya Pradesh, , and again in

Deep Chand Vs. The State of Rajasthan, . These cases were considered by a three Judge Bench of this Court in State of Uttar Pradesh Vs.

Singhara Singh and Others, , and the rule laid down in AIR 1936 253 (Privy Council) , was again upheld. This rule has since been applied to the

exercise of jurisdiction by courts and has also been recognised as a salutary principle of administrative law.

31. Further reliance was also placed on the decision of the Supreme Court in the State of Jharkhand and Ors. v. Ambay Cements and Ors. for a

similar proposition. Reference was made to para: 27. which reads as follows:

27. Whenever the statute prescribed that a particular act is to be done in a

particular manner and also lays down that failure to comply with the said requirement leads to severe consequences, such requirement would be mandatory. It is the cardinal rule of the interpretation that where a statute provides that a particular thing should be done, it should be done in the manner prescribed and not in any other way. It is also settled rule of interpretation that where a statute is penal in character, it must be strictly construed and follows.

32. In reply to this submission, Mr. R. Viduthalai, learned Senior Counsel appearing for the auction purchaser submitted that once confirmation of sale takes place even if the decree under which the sale was ordered has been reversed before confirmation of sale it cannot nullify the sale. In this context, he relied upon of the the judgment of the Supreme Court in Janak Raj Vs. Gurdial Singh and Another, . The following passage found in para:5 is pressed into service and it is as follows:

...It is certainly hard on the defendant-judgment-debtor to have to lose his property on the basis of a sale held in execution of a decree which is not ultimately upheld. Once, however, it is held that he cannot complain after confirmation of sale, there seems to be no reason why he should be allowed to do so because the decree was reversed before such confirmation.

33. He further placed reliance upon, the decision of the Supreme Court in U.P. Financial Corporation Vs. Gem Cap (India) Pvt. Ltd. and Others, for the proposition that the power under 226 should not be used for interdicting contractual obligations and the Court cannot in the judgment over the decision of administrative authorities. He relied the following passages found in paras 10 and 11, which is as follows:

10. ...Indeed, in a matter between the corporation and its debtor, a writ court has no say except in two situations(1) there is a statutory violation on the part of the corporation or (2) where the corporation acts unfairly ie.e. unreasonably. While the former does not present any difficulty, the latter needs a little reiteration of its precise meaning. What does acting unfairly or unreasonably mean? Does it mean that the High Court exercising its jurisdiction under Article 226 of the Constitution can sit as an appellate authority over the acts and deeds of the corporation and seek to correct them? Surely, it cannot be. That is not the function of the High Court under Article 226. Doctrine of fairness, evolved in administrative law was not

supposed to convert the writ courts into appellate authorities over administrative authorities. The constraints - self-imposed undoubtedly-of writ

jurisdiction still remain. Ignoring them would lead to confusion and uncertainty. The jurisdiction may become rudderless.

11. The obligation to act fairly on the part of the administrative authorities was evolved to ensure the rule of law and to prevent failure of justice.

This doctrine is complementary to the principles of natural justice which the quasi-judicial authorities are bound to observe. It is true that the

distinction between a quasi-judicial and the administrative action has become thin, as pointed out by this Court as far back as 1970 in A.K.

Karipak v. Union of India. Even so the extent of judicial scrutiny/judicial review in the case of administrative action cannot be larger than in the

case of quasi-judicial action.

34. Finally, he referred to the judgment of the Supreme Court relating to Ashwin S. Mehta and Another Vs. Custodian and Others, . In paragraph

of 70 of that judgment, it is held as follows:

70. I... evidently, creation of any third-party interest is no longer in dispute nor the same is subject to any order of this Court. In any event,

ordinarily, a bona fide purchaser for value in an auction-sale is treated differently than a decree-holder purchasing such properties. In the former

event, even if such a decree is set aside, the interest of the bona fide purchaser in an auction-sale is saved.

35. In the light of the legal submissions, the learned Senior Counsel for the auction purchaser submitted that the demand of the petitioner was not

bona fide and their intention was to forestall any collection of Tax due by the revenue. Therefore, he pleaded for the dismissal of the writ petitions.

36. On the basis of the rival submissions and the legal precedents the following propositions emerge:

(i) The procedure under the Revenue Recovery Act for selling the property of the judgment-debtor must be strictly followed.

(ii) The illegalities in procedure will vitiate the sale.

(iii) The land owner whose property illegally sold is entitled to move this Court notwithstanding the remedy of the suit u/s 59.

(iv) In an auction sale the properties of the company can be brought to sale and not the properties of the Directors of the Company.

(v) In case of sale of third parties, they are entitled for the notice.

37. In the present case, the procedure for selling the properties by revenue recovery proceedings, the legal procedure was not followed. No wide

publicity was given. The time gap provided under Sections 36 and 38 TNRR Act was not followed. The right of the independent owners including

the petitioner in W.P. No. 5234 of 2008 was infringed as no notice was given to him and his brother who were no way connected with the

company. (Though such a notice was given to them when auction notice was issued during the year 2004).

38. In the light of the same, these writ petitions are liable to succeed and the impugned notice are bound to set aside. In the present case, on behalf

of the company, one Director K.K. Gnanaprabakaran had filed an affidavit of undertaking to pay a Rs. 45,67,264/- together with 5% interest as a

precondition for setting aside the sale. Therefore, the petitioner company in W.P. Nos. 3847 and 4378 of 2008 are directed to deposit as

undertaken by them vide undertaking dated 25.08.2008 within a period four weeks from the date of receipt of a copy of this order.

39. The sale made in favour of K. Govindaraj the successful auction purchaser is hereby set aside and the Commercial Tax Department is directed

to refund the amount taken from the auction purchaser within two weeks from the date of receipt of the order. It is open to the petitioner Company

to move the Government for waiver of interest due to sickness faced by the company. If such a relief is not given by the Government within 8

weeks from the date of receipt of the order, it is open to the department to bring the properties of the Company for sale by invoking Revenue

Recovery proceedings in accordance with law.

40. In the light of the above, all the writ petitions are disposed of accordingly. No costs. All the Miscellaneous Petition will stand closed.