Tax Recovery Officer, Income Tax Department v. Additional Thasildar Recovery Officer & Anr.

W.P. No. 36713/2015

W.P. No. 36713/2015 (High Court of Karnataka, 2015-09-11) | 2015-09-11

Cancellation of the proposed auction left the writ without surviving relief.

High Court of Karnataka | Single Bench | Ram Mohan Reddy

Assessment years: Not specified in order text

01 FACTS OF THE CASE

The Tax Recovery Officer, Mysore, petitioned against the Additional Thasildar/Recovery Officer and Chanakya Finance Corporation. The proceeding concerned a proposed auction scheduled for 5 September 2015.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

A memo dated 10 September 2015 enclosed a letter dated 5 September 2015 recording cancellation of that auction. The Court concluded that the requested reliefs no longer survived for consideration.

Source: PDF p.2

03 JUDICIAL DECISION

The petition was rejected as not surviving for consideration.

Source: PDF p.2, operative paragraph

04 OUTCOME / IN WHOSE FAVOUR

The Court did not itself set aside the auction, adjudicate competing recovery priorities or decide an assessment issue. The recorded cancellation removed the occasion for this particular writ.

Source: PDF p.2

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The operative event was cancellation outside the Court: The memo and enclosed letter supplied the factual basis for disposal. It would be inaccurate to describe this order as a judicial ruling invalidating the auction process: the auction had already been cancelled. (PDF p.2)

No priority rule can be extracted from this disposal: The parties include an income-tax recovery officer and another recovery authority, but that caption alone does not establish which creditor had priority. The short order resolves no competing charge, ownership or distribution question. (PDF pp.1–2)

Limit the result to the cancelled process: The writ's reliefs ceased to survive because the identified auction was cancelled. The order neither authorizes a fresh auction nor prohibits every future recovery step. Any later process would need to be assessed on its own notice and legal basis. (PDF p.2)

Source: PDF p.2

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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