



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE G.K. ILANTHIRAIYAN

WP CrI. No. 812 of 2026

and

WPMP.Nos.273 & 274 of 2026

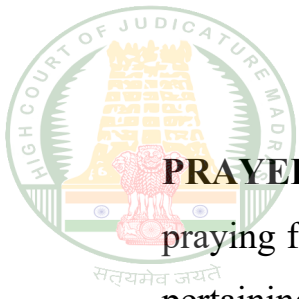
K.Sagadevan
S/o.Kuppan,
No.155, Arundhathiyar Colony, Aranji,
Somasipadi,
Tiruvannamalai Distirct.

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST),
Commercial Tax Department,
Commercial Taxes building,
Erode.
2. The Assistant Commissioner (CT)
O/o.The Assistant Commissioner (CT)
Mettur Road, Commercial Taxes Building,
Erode.
3. The Superintendent of Police,
O/o.Superintendent of Police,
Erode District.
4. The Branch Manager,
Indian Overseas Bank,
Somasipadi Branch,
No1/40, Main Road, Somasipadi,
Tiruvannamalai District.
5. The Inspector of Police,
Crime Control Department-II,
Tiuvannamalai Distict.

..Respondent(s)



PRAYER: Writ Petition is filed under Article 226 of Constitution of India, praying for the issuance of Writ of Certiorarified Mandamus calling for records pertaining to the impugned order dated 29.12.2025 issued by the 2nd respondent bearing number Na.KA.En.83/2025/A1 which was served to the petitioner through post on 02.01.2026 and to quash the same and consequently direct the 4th respondent to de-freeze my bank account A/C No.121101000013221 maintained in the 4th respondent's bank.

For Petitioner(s):	Mr.R.Thirumoorthy
For Respondent(s):	Mr.L.Gokulraj
	Government Advocate (Tax) for R1 & R2
	Mr.R.Ganesh Kumar
	Government Advocate (Criminal Side)
	for R3 & R5

ORDER

This Writ Petition has been filed challenging the impugned proceedings dated 29.12.2025 issued by the second respondent in Na.KA.En.83/2025/A1, which was served on the petitioner through post on 02.01.2026, and to quash the same. Consequently, the petitioner seeks a direction to the fourth respondent to de-freeze the petitioner's bank account bearing A/C No.121101000013221 maintained with the fourth respondent Bank.

2. The case of the petitioner is that he is maintaining a bank account bearing Account No.121101000013221 with the fourth respondent Bank. It is stated that the petitioner had pledged jewels with the fourth respondent and



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availed a loan for a sum of Rs.1,09,000/-. Subsequently, the petitioner repaid the entire loan amount together with interest amounting to Rs.1,19,200/- and sought redemption of the pledged jewels.

3. However, when the petitioner approached the fourth respondent for redemption of the jewels, the fourth respondent informed him that the account had been frozen pursuant to the instructions issued by the second respondent and therefore, the jewels could not be released.

4. According to the petitioner, some third parties had allegedly misused the petitioner's bank account for business transactions in the name of "DS Enterprises", resulting in Commercial Tax liabilities. Therefore, the petitioner lodged a complaint before the second respondent.

5. Pursuant to the complaint, the second respondent conducted an enquiry and found that the petitioner had commenced business in the name of "DS Enterprises", represented by the petitioner and registered with the Commercial Tax Department. It is further stated that the registration was cancelled *suo motu* on 03.11.2023, since substantial commercial tax dues were pending against the petitioner for the Assessment Years 2021-2022 and 2023-2024, amounting to nearly Rs.2 crores.



6. In view of the above, the second respondent instructed the fourth respondent to freeze the petitioner's bank account. Based on such instructions, the fourth respondent froze the account and restricted its operation.

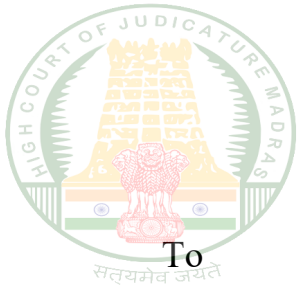
7. In the considered view of this Court, no infirmity is found in the action taken by the respondents warranting interference under Article 226 of the Constitution of India. Hence this Court is not inclined to entertain the writ petition.

8. Accordingly, this Writ Petition (Criminal) stands dismissed. However, it is made clear that the pledged jewels, in respect of which the petitioner has repaid the loan amount together with accrued interest, have no nexus with the freezing of the bank account. Therefore, the fourth respondent is at liberty to release / redeem the pledged jewels in favour of the petitioner, subject to verification and if the petitioner has paid the entire loan amount together with accrued interest.

No costs. Consequently, connected miscellaneous petitions are closed.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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Erode.
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5. The Inspector of Police,
Crime Control Department-II,
Tiruvannamalai District.
6. The Public Prosecutor
High Court, Madras



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G.K.ILANTHIRAIYAN, J.

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