



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

THE HON'BLE MR JUSTICE P. VELMURUGAN

AND

THE HON'BLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

WA No. 2044 of 2026 and

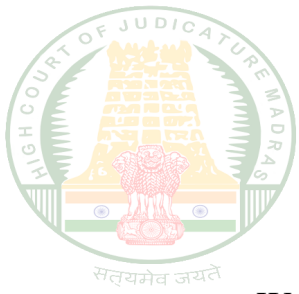
WMP No.17701 of 2026

1. Manish K.Kothari
S/o. Kantilal Kothari,
No. 75, Jermiah Road, Prince Paradise
Apartment, 4A, 4th Floor, Vepery,
Chennai-600 007
2. Chandra M.Kothari
W/o. Manish K Kothari,
No. 75, Jermiah Road, Prince Paradise
Apartment, 4A, 4th Floor, Vepery,
Chennai-600 007

..Appellant(s)

Vs

1. The Assistant Commissioner (Sales Tax)
NSC Bose Assessment Road Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003
2. The Sub Registrar
Periamet, Chennai Central,
Chennai-600003
3. Esjaypee Impex Pvt Ltd.,
Represented by its Director
No. 186, Govindappa Naicken Street,
Sowcarpet, Chennai-600001
4. Mahendra Kumar Parmar
S/o. Pukhrajji Parmar
No. 186, Govindappa Naicken Street,
Chennai-600001



..Respondent(s)

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Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order in WP No. 14558 of 2026 dated 16.04.2026.

For Appellant(s):

Ms. C.Rekha Kumari

For Respondent(s):

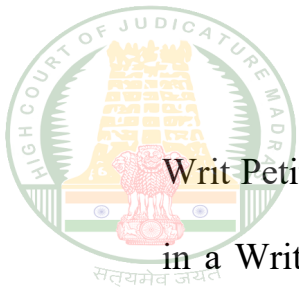
Ms. Amirta Dinakaran, Govt. Counsel for R1
Mr. K. Surendar, Govt. Counsel for R2

JUDGMENT

(Judgment of the Court was delivered by P.Velmurugan J.)

This Writ Appeal has been filed to set aside the order in W.P No. 14558 of 2026 dated 16.04.2026.

2. The main claim of the petitioners is that they purchased the subject property on 18.03.2011. Their primary grievance stems from the actions of the 4th respondent, who is their vendor. Subsequent to the sale, the 4th respondent allegedly created an encumbrance on the property in favor of the 3rd respondent-Company. Thereafter, due to the non payment of tax by the 3rd respondent-company, of which the 4th respondent was the erstwhile Director, an attachment order was passed by the 1st respondent. Challenging the proceedings of the 1st respondent and the consequential attachment reflected in the Encumbrance Certificate of their residential property, the petitioners filed W.P.No.14558 of 2026. The claim of the petitioners is that they are bonafide purchasers for value without notice. The learned Single Judge dismissed the



Writ Petition holding that the bonafideness of the transaction cannot be decided in a Writ Court because writ proceedings are summary in nature and must be adjudicated before a competent Civil Court. Aggrieved by the said order, the appellants have filed the present appeal.

3. Heard and perused the materials available on record.

4. It is seen from the records that the dispute is civil in nature which cannot be decided by the Writ Court. Hence, this Appeal is dismissed. Consequently, the connected Miscellaneous Petition is closed.

5. However, the petitioners are at liberty to work out their remedy in the manner known to law before the competent forum.

(P.V.,J.) (K.G.T.,J.)
21-07-2026

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

KSA-2



To

1. The Assistant Commissioner (Sales Tax)
NSC Bose Assessment Road Circle,
Integrated Commercial taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003
2. The Sub Registrar
Periamet,
Chennai Central,
Chennai-600003
3. The Public Prosecutor
High Court of Madras

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WA No. 2044 of 2



**P.VELMURUGAN, J.
AND
K.GOVINDARAJAN THILAKAVADI, J.**

KSA-2

WA No. 2044 of 2026

21-07-2026