



WEB COPY



W.P. No.2266 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P. No.2266 of 2025

and

W.M.P. Nos.2607 and 48254 of 2025

G.Selvaraj

Petitioner(s)

Vs

1.The District Collector,
Krishnagiri District.

2.The Revenue Divisional Officer,
Krishnagiri District.

3.The Tahsildar,
Bargur, Krishnagiri District..

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of impugned distraint order issued in Form No.1-1, dated 24.12.2024 passed by the 3rd Respondent vide letter No.3498/ 2024/A4 and quash the same as illegal.

For Petitioner(s) : Mr.G.Vignesh

For Respondent(s) : Mr.Stalin Abimanyu
Government Advocate



W.P. No.2266 of 2025

ORDER

The present writ petition is filed challenging the impugned distraint order passed by the 3rd respondent in Form No.1-1, dated 24.12.2024 vide letter No.3498/2024/A4 and quash the same.

2. The learned counsel appearing for the petitioner would submit that the petitioner is the partner of M/s.Devi Granites and is engaged in the business of quarrying Grey Granite for the period from 1994 to 2004, over an extent of 1.21.5 hectares comprised in Survey Nos.3/1, 3/2, situated at Sevampatti Village, Uthangarai Taluk, Dharmapuri District. It is stated that the petitioner stopped quarrying operation in the year 2001. Thereafter, the 1st respondent passed a distraint order in Form No.1 under Section 8 of the Tamil Nadu Revenue Recovery Act, 1864, vide Na.Ka.No.16429/03/A6 dated 09.04.2004 imposing a penalty of Rs.2,88,627/- as against the petitioner. The petitioner paid the entire penalty of Rs.2,88,627/- on 17.10.2013. After the entire payment made by the petitioner, the 3rd respondent issued Form No.1 vide Letter No.3498/2024/A4 dated 24.12.2024. Challenging the same, the present writ petition has been filed.

3. The learned counsel for the petitioner would further submit that the distraint order was passed in the year 2006 and the petitioner paid the entire



W.P. No.2266 of 2025

penalty as per the distraint order by way of challan in the year 2013. After a lapse of 11 years, the present recovery notice dated 24.12.2024 issued by the respondent is not sustainable and hence this Court may issue a direction to the 1st respondent to verify the payment made by the petitioner on 17.10.2013 and pass appropriate orders.

4. In view of the above, the impugned order dated 24.12.2024, passed by the 3rd respondent without issuing any notice is set aside and the 1st respondent is directed to verify the payment made by the petitioner on 17.10.2013 vide challan annexed in Page No.21 of the affidavit filed in support of this writ petition. Further, liberty is granted to the petitioner to produce the same before the respondents to enable the 1st respondent to verify the same and pass appropriate orders.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

13.11.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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W.P. No.2266 of 2025

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To:

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W.P. No.2266 of 2025

M.DHANDAPANI, J.

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W.P. No.2266 of 2025

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