IN THE HIGH COURT OF JUDICATURE AT MADRAS

Order reserved on : 25.07.2025	Order pronounced on : 01.08.2025

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THE HON'BLE MR. JUSTICE P.B.BALAJI

CRP.No.2045 of 2025
& CMP.No.11935 of 2025

Indirani ..Petitioner

Vs.

1.Thangaraj

2.The Competent Authority,
District Revenue Officer,
Tiruppur District – 641 604. ..Respondents

Prayer: Civil Revision Petition filed under Article 227 of Constitution of India, to set aside the fair and decreetal order passed by the learned Special Judge, Special Court under TNPID Act, Coimbatore in I.A.No.1 of 2025 in O.A.No.10 of 2025 dated 01.04.2025 and allow the Civil Revision Petition.

For Petitioner : Ms.M.Abbirami

For Respondents : Mr.N.Manokaran for R1
No appearance for R2

ORDER

The revision petitioner challenges the order of the learned Special Judge, Special Court under TNPID Act, Coimbatore, in I.A.No. 1 of 2025 in O.A.No.10 of 2025 dated 01.04.2025.

2.I have heard Ms.M.Abbiraami, learned counsel for the petitioner and Mr.N.Manokaran, learned counsel for the first respondent.

3.The first respondent has filed an application in O.A.No. 10 of 2025 for raising the order of attachment that was passed in O.A.No. 27 of 2012 on 07.02.2023. It is the case of the revision petitioner that the petitioner and her family members were depositors, who had parted with their hard-earned monies by way of deposits to the tune of about Rs.16 lakhs between 2000 and 2003. Even in the application for impleadment in O.A.No. 10 of 2025, the petitioner has stated that she has already recovered the principal and interest for the period 2008-2023. However, the grievance of the petitioner is that she has not received interest from the date of deposit up to 2008 and again from February 2023, till the date of actual payment. Under such circumstances, the petitioner sought to implead herself in OA.No.10 of 2025.

4.The said application was resisted by the first respondent contending that the petitioner was not a necessary party to decide the application, which is only in pursuance of directions issued by this Court in CMA.No.2895 of 2023 dated 07.02.2023. The Trial Court, after conducting due enquiry, has dismissed the application finding that the petitioner is not a necessary party to the said OA. Aggrieved by the said dismissal of the impleading application, the present revision has been filed.

5.Ms.M.Abbirami, learned counsel for the petitioner would state that this Court had given liberty to the petitioner to work out her remedy with regard to non-payment of interest for the said period, namely from the date of deposit till 2008 and again from February 2023, till the date of actual payment. Therefore, it is contended by the learned counsel for the petitioner that the petitioner is a proper and necessary party since the attachment cannot be lifted without the first respondent settling the entire interest component as well. The learned counsel for the petitioner has also stated that as against the judgment in CMA.No. 2895 of 2023 dated 07.02.2023, the petitioner has already preferred a Special Leave Petition, which is pending before the Honourable Supreme Court and the first respondent is also a party respondent in the said SLP. In view of the above, the learned counsel for the petitioner states that the Trial Court has erroneously dismissed the application for impleading the revision petitioner. She would therefore pray for the revision being allowed.

6.Per contra, Mr.N.Manokaran, learned counsel for the first respondent, would state that the present O.A.No.10 of 2025 has been filed only for raising the order of attachment which was directed to be carried out by this Court, not once, but twice. In W.P.No. 11273 of 2023 filed by the revision petitioner herein, this Court directed the Trial Court to disburse the amounts available on hand and also interest to be calculated for the period 2008-2023 and to be paid within a period of three months from the date of receipt of the copies of the order. Subsequently, a contempt petition came to be filed, alleging that there has been willful disobedience of the said order dated 25.04.2023.

7.On 25.03.2024, the first respondent herein appeared in the contempt proceedings and stated that a sum of Rs.1,05,36,900 had been deposited as per the calculation of the District Revenue Officer. This amount represented interest for the period 2008 to February 2023. Recording the fact that the amount was also disbursed to the depositors, this Court recorded compliance and directed the District Revenue Officer to take appropriate steps for raising the attachment in a manner known to law before the Court concerned to stop. In the very same order, the objection of the revision petitioner that the amount deposited was not correct was also taken note of and liberty was granted to the petitioner, if aggrieved against the calculation, to file an appropriate petition before the concerned authorities / Court.

8.Mr.N.Manokaran, learned counsel for the first respondent would also invite my attention to the judgment in CMA.No.2895 of 2023, which was at the instance of the first respondent, this Court, recording the fact that entire amounts were deposited and on an earlier occasion, on the application of one another accused before the criminal case, who also approached the Court for raising attachment was entertained and in CMA.No.1392 of 2023, by order dated 17.04.2024, this Court noticing that the entire deposit amount has been settled and steps have been taken to raise the attachment of properties, a direction was issued to the first respondent to file an application before the Special Court to raise the attachment and further directed that the same shall be allowed.

9.No doubt, the judgment in CMA.No.3092 of 2023 is under challenge before the Honourable Supreme Court. However, in so far as the earlier order in the Contempt Petition, where the revision petitioner was very much a party, the same has become final. The claim of the revision petitioner before the Writ Court was only in respect of the interest for the period 2008 to 2023. Admittedly, the entire principal amount of Rs.25 lakhs as well as the interest portion for the period 2008 to 2023 has not only been deposited by the first respondent, but also released to the depositors. Even while directing the District Revenue Officer to take appropriate steps for raising the attachment in a manner known to law, this Court, in the order dated 25.03.2024, has recorded the objection of the revision petitioner that the amount deposited by the first respondent is not the correct amount, and that further amounts are due and payable. However, this Court has only given liberty to the revision petitioner, if aggrieved against the calculation of the District Revenue Officer, to file an application before the authority or Court concerned.

10.Despite the objections regarding the amount not being the actual amount payable, in the order dated 25.03.2024, the District Revenue Officer has been directed to take steps to raise the order of attachment. In pursuance of the same and in the light of the subsequent order in CMA.No.2895 of 2023 alone, O.A.No.10 of 2025 has been filed. Moreover, as rightly pointed out by Ms.N.Manokaran, excepting for a brief period between 15.03.1996 and 25.02.1997, the petitioner was not even a partner of the firm, Shri Kandi Amman Finance. It is also seen from Form A issued by the Registrar of Firms that after the first respondent retired from the firm, the firm has been continuing with its first partner KK.Veerachamy and R.P.Kanagaraj, who was inducted along with the first respondent and K.Padmavathy, wife of K.K.Veerachamy. However, still the first respondent has been arrayed as an accused in the criminal case and in order to avoid facing criminal prosecution, the first respondent, despite having no liability in view of his retiring from the firm more than 10 years prior to the institution of the criminal case, has thought it fit to deposit not only the principal amount but also the interest for the period 2008 to 2023. Subsequently, in and by order dated 07.02.2023, the Special Judge has made the interim attachment order absolute and the properties of the first respondent were also directed to be sold in the event of the sale proceeds from the properties belonging to the husband and wife, K.K.Veerachamy and K.Padmavathy not being sufficient.

11.It is challenging the said order of attachment that CMA.No.2895 of 2023 came to be filed and also subsequently allowed. However, the same has been challenged before the Honourable Supreme Court and admittedly, the SLP is pending as on date. Insofar as the raising of the order of attachment, as already discussed in the presence of the revision petitioner, this Court, by order dated 25.03.2024, has directed the order of attachment to be raised. The said order in the contempt petition as well as the writ petition has become final and liberty was also granted only to enable the revision petitioner to approach the concerned authority or Court seeking the deficit interest component, if any.

12.In the light of the above, I do not find how the presence of the revision petitioner is going to assist the Special Court in the application filed to raise the order of attachment. The learned counsel for the petitioner would only state that the order of attachment has to be raised only in the presence of the revision petitioner, especially since the entire amount has not been paid and the issue is also at large before the Honourable Supreme Court in the SLP proceedings. However, I am unable to countenance the said argument of the learned counsel for the revision petitioner.

13.Firstly, I have already found that the order dated 25.03.2024 has become final and the same has not been challenged by the revision petitioner. Subsequently, one more order has been passed by this Court directing the order of attachment to be raised. This order alone has been challenged before the Honourable Supreme Court and the SLP is pending. However, even in the writ petition filed by the revision petitioner in WP.No.11273 of 2023, the petitioner's prayer was only for issuance of a Writ of Mandamus to the competent authority, namely the District Revenue Officer, Tiruppur, to sell the properties by auction, distribute sale proceeds to the depositors and emergently decide on the depositors' claim of subsequent interest between 2008 to 2023 in terms of the order dated 07.02.2023 passed by learned Special Judge, Special Court TNPID, Coimbatore in OA.No.27 of 2012.

14.Therefore, even in the writ petition filed by the revision petitioner, the claim for the interest, which is now sought for was never part of the prayer before the writ Court. In fact, even in the order dated 07.02.2023, the special Court only held that the claim of the depositors for interest over and above the interest for the period 2008 to 2023 can be enquired into by the competent authority. This Court in the common order in the contempt petition in WP.No.

11273 of 2023 also reserved the right of the revision petitioner to canvas the deficit interest component. Therefore, it is not necessary for the revision petitioner to get impleaded in OA.No.10 of 2025, which has been filed only for raising the order of attachment pursuant to the full compliance made in so far as the principal amount and also the interest portion for the period 2008 to 2023, which was the case on which the revision petitioner herself approached this Court in WP.No.11273 of 2023. In fact, that is the reason why even in the order dated 07.02.2023 there was no adjudication with regard to the said claim for the interest component for a period prior to 2008 and after February 2023.

15.In the light of the above, I do not find any infirmity in the order of the Special Court dismissing the application filed by the revision petitioner, clearly finding that the revision petitioner is not a proper or a necessary party to adjudicate the issues that arise in O.A.No.10 of 2025. The findings rendered by the Trial Court are based on materials and grievances of the revision petitioner in respect of non-payment of interest for a particular period would be outside the scope of inquiry in O.A.No.10 of 2025. I do not find the order of the Special Court being perverse, improper or illegal, warranting interference under Article 227 of the Constitution of India.

16.In fine, the Civil Revision Petition is dismissed. There shall be no order as to costs. Connected Civil Miscellaneous Petition is closed.

01.08.2025

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

1.The Special Judge, Special Court under TNPID Act, Coimbatore.

2.The District Revenue Officer,
Tiruppur District – 641 604.

P.B.BALAJI.J,

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<u>Pre-delivery order made in</u>
<u>CRP.No.2045 of 2025</u>
<u>& CMP.No.11935 of 2025</u>

01.08.2025