



WEB COPY

WP No. 23502 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-06-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 23502 of 2025**

Chandru T.Manghnani,  
S/o Late Bhojmal Manghnani Totaram,  
Aarabi Wing-4, B-4, Raga Malliga,  
Thiruvengadam Street, Chennai-600 028.

Petitioner(s)

Vs

1. State of Tamil Nadu,  
Rep by its Addl Chief Secretary to Government  
Commercial Taxes and Registration Department,  
Government of Tamil Nadu,  
Fort St. George, Chennai -600 009.

2.The Commissioner,  
Office of the Commissioner of Commercial Taxes  
Ezhilagam, Chepauk, Chennai-600 005.

3.The Deputy Commissioner (ST) Zone-II  
Washermenpet Assessment Circle, 32,  
Integrated Commercial Taxes Complex,  
Elephant Gate Bridge Road,  
Vepery, Chennai-600 003.



4.The Assistant Commissioner (ST)  
Washermenpet Assessment Circle,  
32, Integrated Commercial Taxes Complex,  
Elephant Gate Bridge Road,  
Vepery, Chennai-600 003.

5.The Deputy State Tax Officer -III (ST)  
Washermenpet Assessment Circle,  
32, Integrated Commercial Taxes Complex,  
Elephant Gate Bridge Road,  
Vepery, Chennai-600 003.

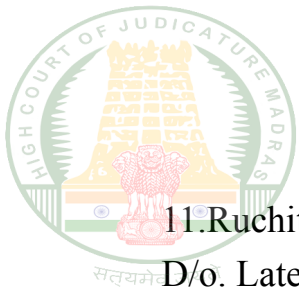
6.State Tax Officer, Zone -II (ST)  
Washermenpet Assessment Circle,  
32, Integrated Commercial Taxes Complex,  
Elephant Gate Bridge Road,  
Vepery, Chennai-600 003.

7.T.M. Jagadeesh  
S/o. Late Totaram Bojumar Manganani,  
Aarabi Wing 4, D-1, Raga Malliga,  
Thiruvengadam Street, Chennai-600 028.

8.Meena  
D/o. Late Totaram Bojumar Manganani,  
Aarabi Wing 4, G-3, Raga Malliga,  
Thiruvengadam Street, Chennai-600 028.

9.Sumetha  
W/o. Late Ramesh, Aarabi Wing 4,  
A-1, Raga Malliga, Thiruvengadam Street,  
Chennai-600 028.

10.Aashish  
S/o. Late Ramesh, Aarabi Wing 4, A-1, Raga  
Malliga, Thiruvengadam Street, Chennai-600 028.



11.Ruchitha

D/o. Late Ramesh, Aarabi Wing 4, A-1, Raga  
Malliga, Thiruvengadam Street, Chennai-600 028.

12.Janaki Prem manghnani

W/o. Late Prem Manghnani, No.56, Pantheon  
Road, 1st Lane, Egmore, Chennai-600 008.

13.Abheet

S/o. Late Prem Manghnani, No.56, Pantheon Road,  
1st Lane, Egmore, Chennai-600 008.

Respondent(s)

**PRAYER:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, directing the respondents 1 to 6 to consider the representation of the petitioner dated 28.02.2025 and consequentially directing the respondents 1 to 6 to cancel the attachment order dated 20.12.2012, No.RC.4514/199a/A3, passed by the Assistant Commissioner (CT) (FAC), Commercial Taxes Department, Washermenpeet-I Assessment Circle , Chennai 600 081 on receipt of Rs.4,83,983/-

For Petitioner(s): Mr.K.Mohan

For Respondent(s): Mr.C.Harsha Raj  
Spl. Govt. Pleader (taxes)  
For Rr1 To 6

**ORDER**

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This writ petition has been filed by the petitioner seeking for a direction to the respondents 1 to 6 to consider the representation of the petitioner dated 28.02.2025 and consequentially to direct the respondents 1 to 6 to cancel the attachment order dated 20.12.2012, No.RC.4514/199a/A3, passed by the Assistant Commissioner (CT) (FAC), Commercial Taxes Department, Washermenpeet-I Assessment Circle, Chennai 600 081 on receipt of Rs.4,83,983/-.

2.Mr.C.Harsha Raj, learned Special Government Pleader takes notice on behalf of the respondents 1 to 6. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that the petitioner made a representation to the 3<sup>rd</sup> respondent stating that the petitioner is ready and willing to pay the entire outstanding arrear amount of Rs.4,83,983/- and upon receipt of said arrear amount, the bank attachment made vide order dated



20.12.2012 may be lifted. However, till date the representation of the petitioner was not considered by the 3<sup>rd</sup> respondent. Hence, the present writ petition has been filed.

4.Learned Special Government Pleader appearing for the respondents 1 to 6 would submit that in the event the entire outstanding arrear amount was received by the respondents-Department, the Department will pass appropriate orders on the representation of the petitioner dated 28.02.2025 to lift the attachment made vide order dated 20.12.2012.

5.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents 1 to 6 and perused the materials available on record.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents 1 to 6, the 3<sup>rd</sup> respondent is directed to consider the representation



of the petitioner dated 28.02.2025 within a period of eight weeks from the date

of receipt of a copy of this order. It is made clear that it is up to the respondents'

Department to verify the total outstanding arrear amount till date and in the

event the entire arrear amount is paid by the petitioner it is upto the respondents'

Department to lift the attachment.

7. With the above direction, this writ petition is disposed of. No costs.

**30-06-2025**

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

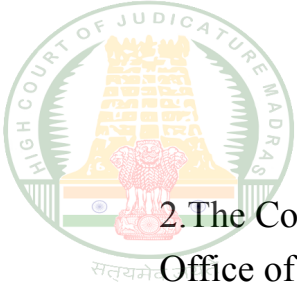
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**KRISHNAN RAMASAMY J.**

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