



W.P.No.30269 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.30269 of 2025

and

W.M.P.Nos.33956 & 33957 of 2025

K.Dinakaran,
S/o.M.Kaliyaperumal,
Office at No.2/98, Trichy Main Road,
Pidagam Post, Villupuram - 605 401.

...Petitioner

Vs.

1.Deputy Commissioner,
Commercial Tax Building,
Collector's Integrated Master Plan Complex,
Villupuram - 605 602.

2.The Branch Head,
Karur Vysya Bank,
Chennai - Selaiyur,
85, Velachery Main Road,
Next to IOC Petrol Bunk,
Rajakilpakam, Chennai - 600 073.

3.Commissioner of Commercial Taxes,
Commercial Taxes Ezhilagam,
Chepauk, Chennai - 600 005.

...Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned notice dated 01.07.2025 issued by the 1st respondent to the 2nd respondent, quash the same as arbitrary, and further direct the 3rd respondent to grant 2 years time to pay the interest and penalty.

For Petitioner : M/s.Rukmani Venugopalan

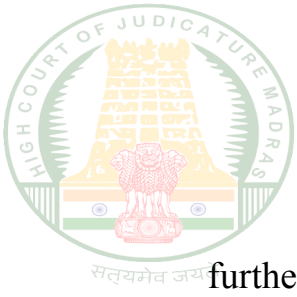
For Respondents : Mrs.K.Vasanthamala
Government Advocate (Tax) - R1 & R3

ORDER

Mrs.K.Vasanthamala, learned Government Advocate (Tax), who takes notice on behalf of the respondents 1 and 3. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition has been filed challenging the impugned order dated 01.07.2025 passed by the 1st respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the notice was issued for attaching the bank account of the petitioner. He would



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further submit that the attachment order was issued to the extent of Rs.1,33,77,414/- and the petitioner has already remitted a sum of Rs.1,06,44,226/- and no adjustment was made by the 1st respondent.

4. On the other hand, the learned Government Advocate (Tax) for the respondents 1 and 3 would submit that after adjusting the amount, the petitioner is liable to pay Rs.1,20,00,000/-.

5. In reply, the learned counsel for the petitioner submitted that as per their accounts, the petitioner is liable to pay Rs.1,17,29,590/- and for making the said payment, the petitioner seeks time.

6. However, the learned Government Advocate (Tax) for the respondents 1 and 3 would submit that if any order is passed, the same is to be complied with.

7. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, in the present case,



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there is a delay in receipt of the payment from the TANGEDCO and therefore, the petitioner is not able to pay the amount. However, the learned counsel for the petitioner submitted that every month the petitioner is able to pay Rs.10,00,000/- each.

8. In such view of the matter, the petitioner is directed to pay 12 equal installments of Rs.10,00,000/- each. Accordingly, this Court directs the petitioner to pay the 1st installment of Rs.10,00,000/- on or before 31st August 2025 and thereafter, the petitioner is directed to pay Rs.10,00,000/- every month before the 30th of every month. With regard to the difference in payment of amount is concerned, if it is Rs.1,20,00,000/- or Rs.1,17,29,590/-, the petitioner can appear before the authority concerned and if the petitioner is satisfied with that amount, the last installment, if any, is an adjustment of Rs.10,00,000/- they can very well adjust the said amount and pay the balance amount subject to the satisfaction of the 1st respondent.

9. Once the 1st installment is paid, the 1st respondent is directed to issue instructions to the bank to defreeze the petitioner's bank account



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within a period of one week, failing which, the petitioner is directed to produce the proof of payment of Rs.10,00,000/- along with this order, in which case the concerned bank where the attachment order was issued by the 1st respondent is directed to defreeze the account and further the petitioner is able to operate the account.

10. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

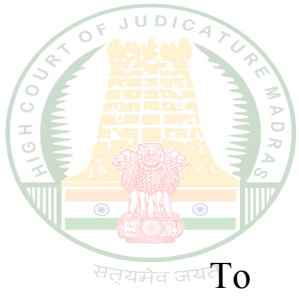
12.08.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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