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WP No. 32184 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-12-2025

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THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No. 32184 of 2025

and

WMP.Nos.36064 & 36067 of 2025

M/s.Neurotronix Systems India Private Limited,
Rep.by its Director,
Mr. M.J. Muhamed Sulaiman,
S.F. No 657/1G1 Shed No. 1 Ramson Estate,
Thillai Nagar, Eachanari, Coimbatore,
Tamilnadu 641 021.

Petitioner

Vs

1. The Recovery Officer,
Employees State Insurance Corporation,
Sub Regional Office,
Panchdeep Bhavan, 1897, Trichy Road,
Ramanathapuram, Coimbatore 641 045.

2.The Deputy Director,
Employees State Insurance Corporation,
Sub-Regional Office,
Panchdeep Bhavan, 1897, Trichy Road,
Ramanathapuram, Coimbatore 641 045.

Respondents

PRAYER This petition is filed under Article 226 of the Constitution of India for an issuance of writ of Certiorarified Mandamus, to call for the records Prohibitory order No.CBE/RECY/CP-4/56001065090000602 dated 12.08.2025 regarding the bank attachment passed by the first respondent for recovery of tax



for attachment of bank accounts with Karur Vysya Bank, Kodambakkam, Chennai - 600 024 and direct the first respondent herein to redo the assessment afresh after providing an opportunity of personal hearing to the petitioner.

For Petitioner: Mr.K.Suresh Kumar

For Respondents: Mr.A.M.Ayyadurai
Government Advocate for R1

Mr.S.P.Srinivasan for R2 (ESIC)

ORDER

This writ petition is filed to call for the records in respect of the prohibitory order bearing No. CBE/RECY/CP-4/56001065090000602 dated 12.08.2025, whereby a garnishee order has been passed attaching the amounts lying in the bank account of the petitioner.

2. Upon considering the affidavit filed in support of the writ petition and hearing the learned counsel appearing on behalf of the petitioner, the grievance of the petitioner is that the amount due from the petitioner has been wrongly assessed. The petitioner is having different registration number of two units at Nanjundapuram and both units are having the same portal. In view thereof, by sheer confusion, amounts have been wrongly assessed. It can also be seen that against the assessment order passed under Section 45A of the ESI Act, ESIOP No. 07 of 2024 has already been filed by the petitioner and the Employees State Insurance Court, Coimbatore, had dismissed the same by judgment dated



11.07.2025.

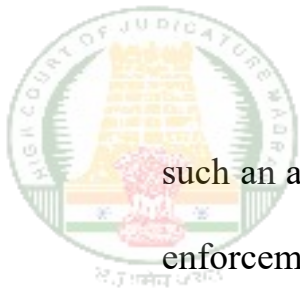
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3. The learned counsel appearing for the petitioner submits that a C.M.A along with a condonation of delay petition is already filed before this Court. It is in the interregnum that the prohibitory order was passed. The prohibitory order has been passed without any proper application of mind and in spite of earlier directions to reconcile, the respondent has not carried out the said exercise.

4. Per contra, the learned counsel appearing on behalf of the respondent would submit that as on date the assessment made under Section 45A of the Act has become final and therefore the prohibitory order is only a consequential order.

5. I have considered the rival submissions made on either side and perused the material records.

6. With reference to the assessment of the amount due from the petitioner under Section 45A of the Act, admittedly, the petitioner has the remedy under law to move the ESI Court and the ESI Court has held against him. There is also an appeal provision before this Court by way of a Civil Miscellaneous Appeal. It can be seen from the arguments of the learned counsel for the petitioner that



such an appeal is already filed. If that be the case, any interim relief preventing enforcement of liability by way of a prohibitory order or otherwise should be moved in the CMA and this writ petition challenging the prohibitory order alone cannot be maintained.

7. However, considering the overall facts and circumstances, since the petitioner has already filed a CMA along with a condonation of delay petition and since this Court has also entertained this writ petition with reference to prohibitory order and as granted an interim order, I am of the view that the *status quo* as on today, that is the non-enforcement of the prohibitory order, shall continue until 20.01.2026. It is for the petitioner meanwhile to move the C.M.A, get the delay condoned and obtain such interim orders as the case maybe. After 20.01.2026, only the interim orders, if any, passed in the CMA will govern the rights of the parties.

8. With the above directions and observations, the writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

03-12-2025

ns1

Neutral Citation: Yes/No



To

1. The Recovery Officer,
Employees State Insurance Corporation Sub Regional Office,
Panchdeep Bhavan, 1897, Trichy Road,
Ramanathapuram, Coimbatore 641 045.

2. The Deputy Director,
Employees State Insurance Corporation Sub-Regional Office,
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D.BHARATHA CHAKRAVARTHY J.

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