IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-10-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WMP No. 39507 of 2025
IN
WP NO. 21435 OF 2025

Tvl. A One Industries,
Rep by its Partner Mr G Sandeep Das,
No.294, Purasawalkam High Road,
Kellys, Chennai 10.

Petitioner(s)

Vs

The State Tax Officer,
Vanagaram Assessment Circle,
4/19, 2nd Floor, Nazarapettai, Chennai-123.

Respondent(s)

Prayer:- Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, praying to modify the order passed in W.P.No.21435 of 2025 dated 18.06.2025 to impose the deposit condition of 10% instead of 25%.

For Petitioner(s): Mr.D.Vijayakumar

For Respondent: Mr.C.Harsha Raj,
Special Government Pleader

ORDER

This writ miscellaneous petition has been filed seeking to modify the order passed in W.P.No.21435 of 2025 dated 18.06.2025 to impose the deposit condition of 10% instead of 25%.

2.When the matter came up for hearing on 22.09.2025, the petitioner requested this Court to release any one of the properties attached by the respondent in order to mobilize fund to make the payment of balance disputed tax demand of Rs.10,46,725/- out of Rs.17,38,542/-. This Court permitted the petitioner to mortgage the property to an extent of 3440 sq.ft situated at Plot No.94, Pallikuppam, Rajiv Nagar, Noombal, Vanagaram, Chennai 600 077. However, it was made clear that the aforesaid property can only be mortgaged by the petitioner for the purpose of mobilizing the fund in order to remit the balance disputed tax demand and only after the payment of Rs.10,46,724/-, the attachment of the property can be lifted.

3.As directed by this Court vide order dated 22.09.2025, the petitioner remitted the balance amount of Rs.10,46,724/- out of the 25% disputed tax demand to the respondent and thus the entire 25% of the disputed tax amount of Rs.17,38,724/- as originally ordered by this Court on 18.06.2025 is duly complied by the petitioner and he has also filed a memo to that effect.

4.In view of the above, the attachment order passed by the respondent against the petitioner's properties is lifted and hence, the respondent is directed to intimate the same to the concerned Bank, Sub-Registrar and Garnishee, within a period of two weeks from the date of receipt of a copy of this order.

5.The petitioner can also forward the copy of this order to the concerned Bank, Sub-Registrar and Garnishee, in order to lift the attachments. In such case, the Officials of the concerned Bank is directed to de-freeze the petitioner's bank account and the Concerned Sub-Registrar is directed to record the lifting of attachment against the petitioner's property in their records, immediately upon the receipt of a copy of this order either from the respondent or from the petitioner. As regards the Garnishee, since the attachment order is re-called, they are permitted to deal with the petitioner's property unless and otherwise any fresh order is passed by the respondent.

6.With the above direction, this writ miscellaneous petition stands closed.

14-10-2025

rst

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The State Tax Officer,
Vanagaram Assessment Circle,
4/19, 2nd Floor, Nazarapettai, Chennai-123.

KRISHNAN RAMASAMY J.

rst

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