



W.P.No.38620 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.10.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,  
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.P.No.38620 of 2025  
and W.M.P.No.43182 of 2025

Digital Accelerator Limited,  
(Formerly Marg Realities Limited),  
Rep. by its Authorised Signatory  
R.B.Srinivasan,  
57/2B, Sai Subodhaya Apartments,  
East Coast Road, Thiruvanmiyur,  
Chennai 600 041.

Petitioner

Vs

1.The Recovery Officer  
Debts Recovery Tribunal-III,  
6<sup>th</sup> Floor, Additional Office Building,  
Shastri Bhavan, Haddows Road,  
Nungambakam,  
Chennai 600 006.

2.ICICI Bank Limited  
Rep. by its Chief Manager,  
No.1, Canatoph Road,  
Teynampet,  
Chennai 600 018.



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3.The Deputy Commissioner of Income Tax  
(BPU).

Initiating Officer, Benami Prohibition Unit,  
Room No.2, Ground Floor,  
Investigation Building,  
46, M.G. Road, Nungambakam,  
Chennai 600 034.

### Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorarified mandamus calling for the records relating to the impugned order dated 25.09.2025 passed by the 1<sup>st</sup> respondent in M.A.Diary No.32 of 2025 in T.R.C.No.50 of 2022 and quash the same and consequently direct the 1<sup>st</sup> respondent to afford an opportunity to the petitioner to put forth their case on merits in the said Applications and thereafter pass orders on merits in the said Applications.

For Petitioner: Mr.G.Rajkumar  
for Mr.S.Vignesh

For Respondents: Mr.R.Imayavaramban  
for M/s.Ramalingam and  
Associates  
for respondent No.2

Ms.M.Sheela  
Sr. Standing Counsel  
and



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Mr.H.Siddarth  
Jr. Standing Counsel  
for respondent No.3

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Heard learned counsel for the parties.

2. Challenge to the order of the Recovery Officer is assailed mainly on the ground that the Recovery Officer has not examined the merits of the objection raised by the petitioner on 12.09.2025, even though auction was scheduled on 15.09.2025 and, therefore, in these exceptional circumstances, even though there exists a remedy of appeal against the order impugned, the petitioner approached this Court. He further submits that, as objection was made before sale, the same ought to have been decided and the proceedings ought not to have been delayed till the date of sale, as in the matter of challenge to the sale, onerous condition of pre-deposit will come in the way, in view of provisions contained in Rule 60 of the Second Schedule to the Income Tax Act, 1961.



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3. We find that even though sale notice was issued on 06.08.2025, the objection, even according to the petitioner, was submitted on 12.09.2025 i.e., three days before the auction sale.

Though it is submitted that the petitioner filed a writ petition and after the liberty was granted it had approached the Recovery Officer, we fail to understand why the petitioner had not taken remedy immediately after the sale notice was issued.

4. Be that as it may, taking into consideration that the petitioner has various remedies under the law either to challenge the order passed by the Recovery Officer or to seek setting aside the sale by applying under Rule 60 of the Second Schedule to the Income Tax Act and taking into consideration the conduct of the petitioner, we are not inclined to invoke our extraordinary jurisdiction and leave the petitioner to work out its remedy against the order of the Recovery Officer as is available under the law.



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5. The writ petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)  
17.10.2025

Index : Yes/No  
Neutral Citation : Yes/No  
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To:

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