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W.P.No.42819 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2025

CORAM:  
**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.42819 of 2025**

Omkara Assets Reconstruction Private Limited,  
(Acting in its capacity as trustee of the Omkara PS13/2024-25 Trust),  
Rep. by Deputy Vice President,  
Mr.Rajesh B Jumani ... Petitioner

Vs.

Joint – III Sub-Registrar (West),  
The Joint – III Sub-Registrar Office,  
Near Mariamman Temple Sivathapuram,  
Chengikottai, Salem, Tamil Nadu – 636 307. ... Respondent

**PRAYER:** Writ Petitions filed under Article 226 of Constitution of India,  
for issuance of Writ of Mandamus directing the respondent to register the  
Deed of Assignment dated 15.04.2025 bearing the pending  
Doc.No.P22/2025 and release the same to the petitioner.

For Petitioner : Mr.P.V.Bala Subramaniam,  
Senior Counsel  
for Mr.Akhil Bhansali

For Respondent : Mr.Abishek Murthy,  
Government Advocate

**ORDER**

This writ petition has been filed to direct the respondent to register



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the Deed of Assignment dated 15.04.2025 bearing the pending Doc.No.P22/2025 and release the same to the petitioner.

2. Mr.Abishek Murthy, learned Government Advocate takes notice on behalf of the respondent. By consent of both the parties, this writ petition is taken up for final disposal at the stage of admission itself.

3. Learned counsel for the petitioner submitted that initially, the deed of assignment was executed by M/s.L.S.P.Agro Limited from Asset Reconstruction Company (India) Limited (Assignor) in favour of the petitioner. At this juncture, the petitioner has presented the assignment deed, before the respondent for registration and the same was refused under the ground that there was an existing attachment order by the Commercial Taxes Department.

4. Learned Government Advocate appearing for the respondent would submit that in the present case, the refusal was made due to the reason that the Commercial Taxes Department has made an attachment for arrears of taxes.



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5. Heard the learned counsel on either side and perused the materials available on record.

6. In the present case, the issue is pertaining to registration of assignment deed made by Asset Reconstruction Company (India) Ltd., to the petitioner. As rightly contended by the learned counsel for the petitioner, irrespective of assignment made, the second charge holder's right is not going to be affected in any way. In the event of sale of the asset, after the adjustment of dues, the remaining amount will be paid to the second charge holder. At this juncture, it is pertinent to extract the relevant portion of the order passed by the Hon'ble Division Bench this Court in W.P.No.34332 of 2023 dated 16.02.2025 and the same reads as follows:

*"2. In the present case, the petitioner had presented the instrument of assignment for registration. The same is refused on the ground that there is an order prohibiting registration in C No.43/23 by the Employees State Insurance Corporation in relation to the property at Upilipalayam Village in Survey No.107/1, 107/2A, 108/3 and an order of attachment by the Enforcement Directorate for the property in Mylapore Village Survey No.1654/9.*

*3. Learned Senior Counsel for the petitioner submits that the petitioner has presented the document of assignment for registration ie., assignment of loan by Yes*



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*Bank to the petitioner.*

*4. The attachment runs with the property.*

*5. The petitioner accepts the assignment of debt from the Yes Bank, where the properties are shown as secured assets of Yes Bank according to the petitioner.*

*6. As the document to be registered is only the assignment of debit, there would be no impediment to register it in spite of the order of attachment. The order of attachment will run with the property.*

*7. In case there is no legal impediment, then the registration of the assignment of debt presented by the petitioner may not be refused only on the ground that there is an order of attachment.*

*8. The said registration of the assignment of debit would be subject to the attachment order.*

*9. Leave to add "The Directorate of Enforcement, rep. by its Joint Director, Chennai Zone-I, No.2, 5th and 6th Floors, BSNL Administrative Buildings, Kush Kumar Road, Nungambakkam, Chennai - 600 034" as party respondent in the present writ petition. Issue notice to the added party; returnable on 21.03.2024."*

7. The case of the petitioner is to issue direction to the respondent to register the assignment deed submitted as early as on 11.06.2025, however till date the respondent has not taken any step either to register or return, and keep the same as pending, without any proper reason. In the case on hand, there is an attachment of commercial tax department. However, the financial institution mortgage was between 1995 to 2001



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and the commercial department attachment order was of the year 2005.

Therefore, even assuming they are entitled, their rights are no way going to be affected because of the assignment deed made by the lender. If anything is left over, after settling the dues of bank out of the sale proceeds of the subject property, certainly, the commercial tax department will take care. Therefore, the position of commercial tax department will not in any way change, as it was before the assignment. Both before the date of assignment as well as subsequent to the assignment, the position of the commercial tax department is one and the same, which was also dealt by the Hon'ble Division Bench of this Court in W.P.No.34332 of 2023, dated 16.02.2025 (stated supra). Therefore, the issue is no longer *re-integra* and the respondent is directed to register the assignment deed, within a period of two weeks from the date of receipt of a copy of this order.

With the aforesaid direction, this writ petition stands disposed of.

No costs.

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Index: Yes/No

Internet: Yes/No

Speaking Order/Non-speaking order

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**KRISHNAN RAMASAMY, J.**

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To

Joint – III Sub-Registrar (West),  
The Joint – III Sub-Registrar Office,  
Near Mariamman Temple Sivathapuram,  
Chengikottai, Salem, Tamil Nadu – 636 307.

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