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W.P.(MD)No.30435 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **10-02-2026**

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**THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN**

**WP(MD) NO. 30435 of 2025**

M/s Milan Textile Enterprises Pvt Ltd  
(CIN.U51311TN2005PTCO58472) Represented by its Director  
Mr. Devaraj Rajmohan having its Registered Office at Second Floor  
Milan em Mall, 100 Feet Road  
K.K. Nagar, Madurai - 625020  
Tamil Nadu

...Petitioner(s) / Petitioner

Vs

1.The Initiating Officer,  
Deputy Commissioner of Income Tax (Benami Prohibition)  
Room No. 104, Income Tax Investigation Wing Building  
1<sup>st</sup> Floor, 46, Mahatma Gandhi Road  
Nungambakkam, Chennai - 600 034  
Tamil Nadu.

2. The Sub Registrar  
Office of the Sub-Registrar  
Thallakulam, Integrated Complex of  
Registration Department  
TNAU Nagar Rajakampeeram,  
Y.Othakadai, Madurai-625104  
Tamil Nadu.

... Respondent(s) / Respondents

**For Petitioner(s):** Mr.Sricharan Rangarajan,  
Senior counsel,  
for Mr.S.Ramsundar Vijayraj.

**For Respondent(s):** Ms.M.Sheela for R-1



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Mr.Om.Prakash,  
Government Advocate for R-2.

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this court to issue a writ, order or direction, more particularly in the nature of a WRIT OF CERTIORARIFIED MANDAMUS, or any other appropriate writ, order, or direction, calling for the records pertaining to the proceedings initiated by the 1st Respondent against the Petitioner Company under the Prohibition of Benami Property Transactions Act, 1988, in respect of the property known as Milanem Mall vide its Provisional Attachment Order DIN.ITBA/COM/F/17/2019-20/1019654326 (1) dated 01/11/2019 and the Order continuing attachment No. 43/DCIT(BP)/2019-20 dated 28/01/2020 and quash the same as being illegal, without jurisdiction, and barred by the provisions of Section 32A of the Insolvency and Bankruptcy Code, 2016 in so far as the proceedings initiated by the Respondent against the Petitioner Company and its property at 21,683 Sq.ft., of land situated at 80 feet road, Anna Salai K.K. Nagar, Madurai comprised in T.S.-No. 80, 81, 82, 83, 84 and 85 of Managiri Bit-I village, K.K.Nagar, Madurai North Taluk, and the mall constructed thereon (MILANEM Mall) including the buildings, installations, machinery, equipment etc,, with built up area of 90,200 Sq. Ft (One Basement floor. Ground Floor plus 5 floors) and pass such other orders as this Honble Court may deem fit and proper in the circumstance and thus render justice.



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**ORDER**

WP(MD)No.30435 of 2025 filed by M/s.Milan Textile Enterprise

Pvt. Ltd. was disposed of on 27.11.2025 in the following terms:-

"17.Even though the petitioner assails the validity of the impugned attachment orders, it is not open to me to quash the same. They have been validly passed. It is declared that by virtue of the impugned attachment proceedings, no action can be taken against the subject properties. Viewed in this manner, the petitioner cannot be accused of pursuing parallel remedies. The Resolution Plan approved by NCLT will act as an impregnable fire wall."

2.Today the case has been posted under the caption "For Being Mentioned" because the rental deed executed by the petitioner in favour of Thiru.A.Palpandi S/o.Ayyavu was not registered by the registering officer (second respondent herein).

3.I will not fault the second respondent because as per Section 22-B(3) of the Registration Act, a document cannot be registered if it has been attached permanently or provisionally by a competent authority under any Central Act or State Act for the time



being in force. However, in view of the order passed by me, such an attachment order cannot be enforced against the petition-mentioned property standing in the name of the writ petitioner herein. Section 22-B(3) of the Act will come into play only if the attachment can be enforced. In view of the order passed by this Court, the registering officer cannot invoke the aforesaid provision and deny registration. The document presented by the petitioner has to be registered.

4.I, therefore, direct the registering authority (second respondent herein) to register any document that may be presented by the writ petitioner in respect of the petition-mentioned property provided the other usual formalities are fulfilled. The earlier refusal check slip will not come in the way and it cannot be cited as a reason for refusing registration. In other words, the attachment made on the petition-mentioned property will not be a reason or ground for refusing the registration. The order passed by me is clarified in the above terms.

**10-02-2026**

PMU/skm

**Note : Issue order copy on 27.02.2026.**



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Deputy Commissioner of Income Tax (Benami Prohibition)  
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2. The Sub Registrar  
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