

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

DATED : 12.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.403 of 2025 AND
W.M.P.(MD)No.268 of 2025

M/s.V.K.Palappa Nadar Poultry Farms Pvt. Ltd.,
Rep. by its Director,
K.Anandhakrishnan,
1/278-Kamaraj Nagar Street,
Dhalavaipuram – 626 188,
Virudhunagar District.

... Petitioner

Vs.

1. The Superintendent of CGST
& Central Excise,
Rajapalayam II Range,
1/15, Shenbaga Thoppu Road,
Rajapalayam – 626 117.
2. The Assistant Commissioner of CGST
& Central Excise,
Rajapalayam Division,
1/15, Shenbaga Thoppu Road,
Rajapalayam – 626 117.
3. The Commissioner of CGST &
Central Excise,
Central Revenue Buildings,
GST Bhavan,
No.4-Lal Bahadur Shastri Road,
Bidikulam,
Madurai – 625 002.



4. The Sub Registrar,
O/o.the Sub Registrar,
Rajapalayam.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Prohibition, to prohibit recovery proceedings by the first, second and third respondents against the properties of the petitioner company.

For Petitioner : Mr.S.Renganathan

For R-1 to R-3 : Mr.N.Dilip Kumar

For R-4 : Mr.R.Suresh Kumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. It is not in dispute that V.K.P.K.Arivuthurai & Brothers and M/s.V.K.Palappa Nadar Firm are defaulting assesseees. In order to recover the tax dues, the Department has proceeded against the petition mentioned properties (20 in number). The stand of the petitioner is that all the attached properties do not belong to the defaulting assesseees and that they belong to the writ petitioner company which is a separate entity in law.



3. This writ petition has been filed in the nature of writ of prohibition. The petitioner is yet to produce all the relevant materials before the authority concerned. I therefore permit the petitioner to go before the Commissioner of CGST & Central Excise, Central Revenue Buildings, GST Bhavan, No.4, Lal Bahadur Sastri Road, Bibikulam, Madurai – 625 002 and place all the materials available with them. The authority concerned will afford an opportunity of personal hearing. Proper enquiry shall be held. A speaking order shall be passed as to whether to accept the claim of the writ petitioner or not. The impugned attachment will abide by the said order to be passed. It is needless to mention that no further coercive action shall be taken by the department till the conclusion of the enquiry against the petitioner. This writ petition stands disposed of on these terms. No costs. Consequently, connected miscellaneous petition is closed.

12.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU



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W.P.(MD)NO.403 OF 2025

G.R.SWAMINATHAN,J.

PMU

To:

The Sub Registrar,
O/o.the Sub Registrar,
Rajapalayam.

W.P.(MD)No.403 of 2025

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