



WEB COPY

WP No. 14717 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14717 of 2026

and

WMP Nos.15982 & 15983 of 2026

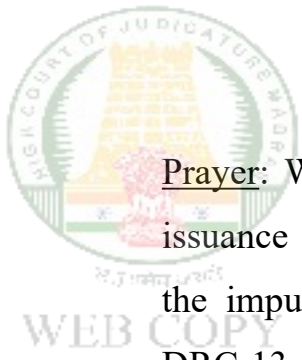
Mr.Rajasekar
S/o.Late.Krishnasamy Paranthaman,
Residing at No.3/1A,
Thanikachalam Lane, Old Washermenpet,
Chennai-600 021

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003
2. The Superintendent, Royapuram North II
459, Second floor, Anandha complex,
Teynampet, Chennai 600 018
3. THE DEPUTY COMMISSIONER, Chennai
North,
Integrated commercial taxes building No.32,
5th Floor, Elephant Gate Bridge Road, Chennai
-600003
4. THE RECOVERY OFFICER Chennai North
Integrated commercial taxes building No.32,
5th Floor, Elephant Gate Bridge Road, Chennai
-600003
5. THE BRANCH MANAGER, Bank of Baroda
Royapuram Branch,
Chennai 600013

..Respondent(s)



Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari Mandamus, calling for the records relating to the impugned order passed by the 3rd and executed by the 4th respondent, DRC-13, dated 13.02.2026 and quash the same and consequently direct the respondents to de-freeze the bank account of the petitioner maintained with the 5th respondent and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For Petitioner(s): Mr.R.Santhosh

For Respondent(s): Mrs.P.Selvi, for R1 to R4
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent Nos.1 to 4.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent Nos.1 to 4.

3. In this Writ Petition, the Petitioner has challenged the impugned recovery notice dated 13.02.2026 in DRC-13. By the said impugned recovery notice, the Respondents seek to recover a sum of Rs.29,28,912/- together with interest and penalty, thereby increasing the total amount to Rs.61,26,997/- as detailed below:-



S.No.	Date of Order	Tax Liability	Tax Liability with Penalties and Interests
1.	23.09.2023	1,80,407	5,47,910
2.	23.09.2023	0	1,60,408
3.	16.12.2023	0	1,81,568
4.	19.03.2024	22,036	63,578
5.	27.11.2024	1,74,439	3,61,005
6.	27.12.2025	1,08,272	2,16,544
7.	19.08.2024	24,43,758	45,95,984
	TOTAL	29,28,912	61,26,997

4. The learned counsel for the Petitioner submits that the Petitioner is in the process of filing seven Writ Petitions, which forms the basis of the impugned recovery proceeding.

5. The Petitioner has also challenged the same in the manner known to law. However, considering the fact that the orders pertain to the year 2023-24, and recording the submissions of the learned counsel for the Petitioner, I am inclined to dispose of this Writ Petition by granting liberty to the Petitioner to discharge the entire tax liability in respect of Serial Nos.1 to 6 above and 50%



of the disputed tax at Serial No.7 subject to the Petitioner initiating appropriate proceeding to challenge the aforementioned assessment orders referred to in column No.2 above.

6. In this regard, the following endorsement has been made by the learned counsel for the Petitioner in the Court Bundle:-

“Accepted the 100% to deposit from S.No.1 to 6.

Accept the 50% to deposit for S.No.7.”

7. Therefore, this Writ Petition is disposed of by directing the Respondents to keep the recovery proceedings in abeyance for a period of thirty (30) days from today, subject to the Petitioner depositing the entire disputed tax at Serial Nos.1 to 6 of the Table in Column No.3 and 50% of the disputed tax at Serial No.7 of the Table in Column No.3 within a period of thirty days from the date of receipt of a copy of this order. Within the same time, the Petitioner shall also take steps to challenge the respective assessment orders in the manner known to law. In case the Petitioner fails to initiate such proceedings and deposit the amounts referred to above, the Respondents are at liberty to proceed against the Petitioner as this Writ Petition would stand dismissed *in limine* by this order.



8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

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20-04-2026

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

GBI

To

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THE BRANCH MANAGER Bank of Baroda Royapuram Branch, Chennai
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C.SARAVANAN, J.

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