



WEB COPY

WMP No. 16627 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WMP No. 16627 of 2026

IN

WP NO. 8876 OF 2026

M.Murugesan
S/o.Muthiah
Door No.9-7/5 East street
Shanmughamaniam street
Periyur Taluk
Madurai District

..Petitioner(s)

Vs

1. The Commissioner and secretary
Department of commercial Tax
Appellate authority under
Chit funds Act
Government of Tamilnadu
Secretariat
Chennai-600 009
2. The Deputy Registrar of chits
Salem West
District Registrar officer
Salem
3. The Foreman,
DNC Chits private Ltd
No.101H-Saradha college Main Road
Alagapuram
Salem-636 016

..Respondent(s)

WP No. 8876 of 2026

M.Murugesan
S/o.Muthiah Door No.9-7/5 East street
Shanmughamaniam street Periyur Taluk Madurai
District



..Petitioner(s)

Vs

1. The Commissioner and secretary
Department of commercial Tax Appellate
authority under Chit funds Act Government of
Tamilnadu Secretariat Chennai-600 009
2. The Deputy Registrar of chits
Salem West
District Registrar officer
Salem
3. The Foreman,
DNC Chits private Ltd
No.101H-Saradha college Main Road
Alagapuram
Salem-636 016

..Respondent(s)

WMP No. 16627 of 2026

To modify the order dated 06.03.2026 in WMP.No. 9572 of 2026 in WP.No. 8876 of 2026 on the file of this Honble Court by either waiving the condition of deposit or in the alternative restricting the same to 50 percentage of the petitioner proportionate liability of the towards the principal amount and pass.

WP No. 8876 of 2026

calling for the records of the 2nd respondent relating to the award dated 28.6.2023 passed in ARC No.116 of 2022 quash the same insofar as it relates to the petitioner and consequently remit the matter to the 2nd respondent for fresh adjudication after affording the petitioner an opportunity of hearing

WMP No. 16627 of 2026

For Petitioner(s): Mr.S.M.Shriram Narayanan

For Respondent(s): Ms.Renukashnakar for R3
Mr.P.Harish, Government Advocate for R1 and R2



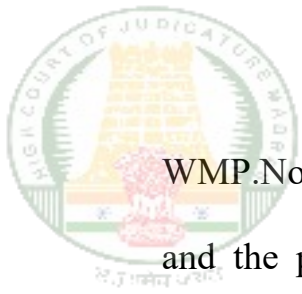
Order

This miscellaneous petition has been filed to modify the order dated 06.03.2026 made in WMP.No. 9572 of 2026.

2. Learned counsel for the petitioner submitted that one Kalyanakumar, who was a member of the third respondent's chit, had taken the chit amount for a sum of Rs.6 lakhs during the auction, in which it is alleged that the petitioner has executed a promissory note to the tune of Rs.9 lakhs as surety and due to default in payment of the said Kalyanakumar, the 3rd respondent filed ARC petition, wherein the petitioner has been arrayed as 6th respondent. This Court while entertaining the writ petition on 06.03.2026, granted an interim stay, on condition to deposit 50% of the award amount of ARC.

3. It is the specific contention of the counsel for the petitioner that the petitioner is one of the guarantor, out of six guarantors and his individual liability would only be approximately Rs.68,777/- towards the principal sum. While so, imposition of such a condition would result in undue hardship to the petitioner and hence prays for modification of the interim order.

4. Considering the submission of the learned counsel for the petitioner, this Court is inclined to modify the order dated 06.03.2026 made in



WMP.No.9572 of 2026. Accordingly, this writ miscellaneous petition is ordered and the petitioner is directed to deposit Rs.80,000/- within a period of two weeks from the date of receipt of a copy of this order in ARC.No.116 of 2022 in E.P.No.322 of 2024, on the file of the Principal Sub-ordinate Court, thanjavur.

5. Registry is directed to list the matter “For Reporting Compliance” on 03.06.2026.

17-04-2026

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

SK

To

1. The Commissioner and secretary
Department of commercial Tax
Appellate authority under
Chit funds Act
Government of Tamilnadu
Secretariat
Chennai-600 009
2. The Deputy Registrar of chits
Salem West
District Registrar officer
Salem.
3. The Principal Sub-ordinate Court,
Thanjavur.



WEB COPY

WMP No. 16627 of 2



M.DHANDAPANI J.

sk

**WMP No. 16627 of 2026
IN
WP NO. 8876 OF 2026**

17-04-2026



**WMP.No.16627 of 2026 in
W.P.No.8876 of 2026**

M.Dhandapani.,J.

The matter is listed under the caption for “Being Mentioned” at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submitted that when the matter was listed on 17.04.2026, the petitioner was directed to deposit Rs.80,000/- within a period of two weeks from the date of receipt of a copy of this order. After due mentioning by the learned counsel for the petitioner, this Court thereafter directed that the said amount be paid within a period of four weeks. However, when the order was downloaded, it is seen that it was erroneously typed as two weeks and hence, he prays for appropriate correction in that regard in the order.

3. In view of the above, paragraph no.4 of the order dated 17.04.2026 shall be replaced as follows:

“4. Considering the submission of the learned counsel for the petitioner, this Court is inclined to modify the order dated 06.03.2026 made in WMP.No.9572 of 2026. Accordingly, this writ miscellaneous petition is ordered and the petitioner is directed to deposit Rs.80,000/- within a period of two weeks from the date of receipt of a copy of this order in ARC.No.116 of 2022 in E.P.No.322 of 2024, on the file of the Principal Sub-ordinate Court, thanjavur.”

28.04.2026



sk

Note: Registry is directed to carry out the corrections and issue fresh order copy to the concerned parties.

WEB COPY

M.DHANDAPANI J.

sk

**WMP.No.16627 of 2026 in
W.P.No.8876 of 2026**

28.04.2026