IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21993 of 2026

&

WMP Nos.23858 & 23863 of 2026

Tulip Clothing Private Limited
Represented by its Director,
S.Kalavathi,
No.9, Kongu Nagar 1st Street,
M.P. Nagar, Tiruppur-641 607.

..Petitioner(s)

Vs

The Assistant Commissioner (CT),
Kongunagar Assessment Circle,
Integrated Commercial Taxes Building,
Lakshmi Nagar, Tiruppur- 641 003.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorari to call for the records of the Impugned Attachment cum Auction Notice dated 12.02.2026 bearing Na.Ka. No. 356/2021/A2 issued by the Respondent and quash the same.

For Petitioner(s): Mr.S R Sankareshwaran

For Respondent(s): Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

Attachment cum auction notice dated 12.02.2026 is assailed in this writ petition on the ground that the assessment order for the relevant period was set aside by an order of this Court.

2. Adverting to order dated 12.10.2011 in W.P.Nos.21447 & 21450 of 2011, learned counsel for the petitioner submits that the assessment proceedings relating to assessment years 2006-07 to 2009-10 were set aside and the matter was remitted for reconsideration. Without undertaking reassessment, he submits that recovery proceedings were initiated.

3. In response, Mr.R.Sethu Prabakaran, learned Government Counsel, submits that the petitioner was directed to submit relevant materiels before the respondent by 21.10.2011. On account of default, he submits that recovery measures were undertaken.

4. Considering the fact that assessment proceedings had been set aside, it was not open to the respondent to directly initiate recovery measures. Even if the petitioner had failed to place materials before the respondent by the time limit prescribed earlier, the appropriate course of action would have been to initiate reassessment based on available materials and after providing a

reasonable opportunity to the petitioner. Since the course of action adopted by the respondent is untenable, the impugned order is set aside by leaving it open to the respondent to initiate proceedings in accordance with law and in compliance with the earlier order dated 12.10.2011 in W.P.Nos.21447 and 21450 of 2011.

5. The writ petition is disposed on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

01-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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To

The Assistant Commissioner (CT),
Kongunagar Assessment Circle,
Integrated Commercial Taxes Building,
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