



W.P.No.26534 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.02.2026

CORAM

THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.26534 of 2023
and
W.M.P.No.25933 of 2023

K.Ravi

... Petitioner

VS.

The Divisional Excise Officer,
Circle Excise Office,
Kanchipuram.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for the records of the respondent in Na.Ka.No.6288/81-A and quash the impugned proceedings dated 09.08.2023 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.P.Anandakumar
Government Advocate

ORDER

This Writ Petition has been filed challenging the impugned notice, dated 09.08.2023 passed by the respondent, calling upon the petitioner to



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pay a sum of Rs.2,48,394/- to the respondent, failing which, the respondent has threatened the petitioner that they will be initiating revenue recovery proceedings against the property morefully disclosed in the impugned notice, dated 09.08.2023.

2. The petitioner has challenged the impugned notice on the following grounds :-

(a) he was never involved in the business transaction his father had with the respondent.

(b) the dues of the petitioner's father cannot be paid by the petitioner, who is innocent to the business transaction between the petitioner's father and the respondent.

(c) the property sought to be attached under the revenue recovery proceedings under the impugned notice was never owned by the petitioner's father and is now owned only by the petitioner, who has inherited the same from his mother through a registered will.

3. A counter has been filed by the respondent before this Court stating that the petitioner's deceased father M.Kannan owes money to the respondent on account of breach of contract committed by him in a public auction. According to the respondent, both the petitioner and his brother Late Anandan as well as the petitioner's mother Late Vengi Ammal have



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cheated the authorities by stating that the house at No.16, Jeeyar Narayanapuram Street, was a rented house, which contradicts the petitioner's statement before this Court, who claims that the said property is now owned by the petitioner. Therefore, according to the respondent, the petitioner alone has to remit the notional loss amount indicated in the impugned notice, dated 09.08.2023.

4. The learned counsel for the petitioner drew the attention of this Court to the supporting documents filed along with this writ petition and also to the counter affidavit filed by the respondent before this Court and would submit that it is an undisputed fact that the property, which is sought to be attached under the impugned notice was never owned by the petitioner's father Late M.Kannan, from whom monies are payable according to the respondent. The respondent have also not produced any documentary evidence before this Court to prove that the property, which is sought to be attached under the impugned notice was owned by the petitioner's father M.Kannan, from whom the amounts were payable according to the respondent for the alleged breach of contract committed by M.Kannan in a public auction.



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5. On the other hand, the petitioner has produced documents before this Court in the form of sale deed standing in the name of the petitioner's mother as well as the will executed in favour of the petitioner by the petitioner's late mother while she was alive, to prove that the petitioner is the owner of the property and not M.Kannan, the petitioner's father. The property of the debtor or the property inherited by the legal representatives of the debtors can alone be attached in accordance with law. Since the property sought to be attached was never owned by the debtor, namely M.Kannan, at any point of time, the question of seeking attachment of the property through the impugned notice which was never owned by M.Kannan, debtor, does not arise. However, arbitrarily, by total non-application of mind to the said facts, the impugned notice has been issued calling upon the petitioner to pay the sum of money, which was due and payable by M.Kannan. According to the respondent, failing which, the respondent have threatened that the property which is now owned by the petitioner will be attached, which according to this Court is arbitrary and illegal. Since the property was never owned by M.Kannan, debtor, the impugned notice issued to the petitioner has to be quashed by this Court.



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6. Accordingly, the impugned notice, dated 09.08.2023 passed by

the respondent is hereby quashed and the Writ Petition is allowed.

However, liberty is granted to the respondent to recover the sum demanded in the impugned notice from the proper persons in the manner known to the respondent under law. No Costs. Consequently, the connected miscellaneous petition is closed.

09.02.2026

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

The Divisional Excise Officer,
Circle Excise Office,
Kanchipuram.



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ABDUL QUDDHOSE. J.

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