



WEB COPY

WP Nos. 31358, 31363, 31366 & 31367 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 31358, 31363, 31366 & 31367 of 2025

and

**W.M.P. Nos.35100, 35106, 35110, 35140, 35094, 35109, 35104, 35099 &
35107 of 2025**

K P Nadarajan,
Director of TVL K.P.N. Travels India Limited,
8/248, Priya Dharshini Illam, Periyaputhur,
Salem-636010.

..Petitioner in
W.P.No.31358/2025

Thiru K.P.N. Rajesh,
Director of TVL K.P.N. Travels India Limited,
8/248, Priya Dharshini Illam, Periyaputhur,
Salem-636010.

..Petitioner in
W.P.No.31363/2025

Thiru Sivabakkiam,
Director of TVL K.P.N. Travels India Limited,
8/248, Priya Dharshini Illam,
Periyaputhur, Salem-636010.

..Petitioner in
W.P.No.31366/2025

Tmt.Sumathi,
Director of TVL K.P.N. Travels India Limited,
8/248, Priya Dharshini Illam,
Periyaputhur, Salem-636010.

..Petitioner in
W.P.No.31367/2025

Vs



1. The Office of Assistant Commissioner,
(State Taxes),
Alagapuram Salem-I,
Salem, Tamilnadu-636 004.
2. The City Union Bank Limited,
Credit Recovery And Management Department,
Administrative Office, No.24B, Gandhi Nagar,
Kumbakonam - 612 001.
(R2 Suo Motu Impleaded Vide Order Dated
26.09.2025 Made In WP.No.31358/2025)

..Respondents in all W.Ps.

COMMON PRAYER – These Writ Petitions are filed under Article 226 of the Constitution of India, seeking Writ of Certiorarified Mandamus, calling upon the records of the impugned orders for attachment and sale of immovable / movable goods/ shares under section 79 passed under Form GST DRC- 16 dated 18.07.2025 passed by the Respondent Authority and quash the same and consequently to direct the Respondent authorities to lift the order attachment against the schedule mentioned properties.

(In all W.Ps.)

For Petitioners:

Mr.Nithyesh Natraj

For Respondents:

Mr.V.Prashanth Kiran, (For R1)
Learned Government Advocate

Mrs.Ananda Gomathy, (For R2)

COMMON ORDER

In view of the separate orders passed in W.P. Nos.45369, 45415, 3962, 45404, 45410 & 45414 of 2025, all recovery proceedings initiated against the



Directors under Section 89 of the respective GST Enactment are quashed with liberty to initiate fresh proceedings subject to final orders to be passed to the respective tax periods and Petitioners not being in any arrears.

2.However, liberty is given to the Respondents to issue fresh notices in so far as the demand that may be subsisted for any other tax periods are concerned.

3.With the above directions, all the Writ Petitions are closed. No costs. Consequently, connected Miscellaneous Petitions are closed.

04-02-2026

Index: Yes/No

(2/2)

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA



WEB COPY

WP Nos. 31358, 31363, 31366 & 31367 of 2



C.SARAVANAN J.

GSA

To

1. The Office of Assistant Commissioner
(State Taxes)
Alagapuram Salem-I, Salem, Tamilnadu-636 004.
2. The City Union Bank Limited,
Credit Recovery And Management Department,
Administrative Office, No.24-B, Gandhi Nagar,
Kumbakonam - 612 001.

**WP Nos. 31358, 31363, 31366 & 31367 of 2025
and
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(2/2)