



W.P.No.5463 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5463 of 2026

Tvl. ANSA Equipments,
Proprietorship Concern,
Rep. by its Proprietor,
Tvl. Mohankumar Sathishkumar,
2/202M, Venkateswara Nagar,
Pattanamputur, Coimbatore – 641 016.

... Petitioner

Vs.

1. The Deputy Commercial Tax Officer,
Palladam-2 Circle,
Tiruppur.

2. The Assistant Commissioner (ST),
Palladam-2 Assessment Circle,
Palladam, Tirupur Zone-3.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records connected with the impugned Notice dated 19.09.2025 issued by the 2nd respondent and quash the same.



W.P.No.5463 of 2026

For Petitioner : Mr.S.Natarajan

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondents.

2. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3. In this writ petition, the petitioner has challenged the impugned recovery notice dated 19.09.2025 issued by the 2nd respondent.

4. The impugned recovery notice was issued pursuant to the proceedings dated 28.08.2024.

5. It appears that the petitioner neither challenged the said order in the manner known to law nor sought to have the demand dropped or rectified by the Assessing Officer. Therefore, there is no merit in the challenge to the



W.P.No.5463 of 2026

impugned recovery notice dated 19.09.2025, and thus, this writ petition is liable to be dismissed.

6. However, liberty is given to the petitioner to challenge the assessment order, which formed the basis for the impugned recovery notice dated 19.09.2025, in the manner known to law.

7. This writ petition stands dismissed with the above liberty. No costs.

17.02.2026

raja

Neutral Citation : Yes / No

To

1. The Deputy Commercial Tax Officer,
Palladam-2 Circle,
Tiruppur.
2. The Assistant Commissioner (ST),
Palladam-2 Assessment Circle,
Palladam, Tirupur Zone-3.



WEB COPY



W.P.No.5463 of 2026

C.SARAVANAN, J.

raja

W.P.No.5463 of 2026

17.02.2026