



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18809 of 2026
and W.M.P. Nos.20103 and 20112 of 2026**

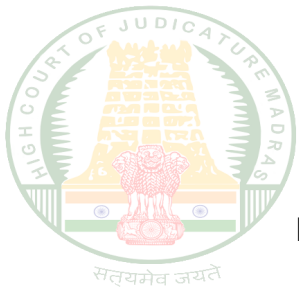
M/s. MSA Metal Stamping Automative P Ltd
Rep. by Managing Director J.Thirunavukkarasu
203, Meenakshi Amman Nagar,
Sriperumbudur-602 105, Kanchipuram District.

..Petitioner

Vs

1. The Tax Recovery Officer, TRO 4 Chennai,
Room No.327, 3rd Floor, Wanaparthi Block,
121 Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.
2. The Authorised Officer, Indian Bank,
Stressed Assets Management Branch,
55, 2nd Floor, Wellington Estate,
Ethiraj Salai, Chennai-600 008.
3. The Senior Manager,
Indian Bank,
Ind MSME Sriperumbudur Branch,
Sriperumbudur-602 105.
4. Small Industries Promotion Corporation of
Tamilnadu Ltd Rep by Project Officer,
SIPCOT Industrial Park, Pillaipakkam,
Venkadu Village, Sriperumbudur-602 105.
Kanchipuram District.
5. M/s. K.K.Press Tools and Components (P)
Ltd. Rep by its Managing Director,
S-32, SIPCOT Industrial Park,
Pillaipakkam, Venkadu Village,
Sriperumbudur-602 105.
Kanchipuram District.

..Respondents



For Petitioner: Mr.P. Madhavan

For Respondents: Ms.S.Premalatha,
Senior Panel Counsel for R1

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ORDER

Asserting that the petitioner is a *bonafide* purchaser of the property described in the writ petition, pursuant to an auction sale conducted under the SARFAESI Act, the petitioner has assailed the order of attachment under the II Schedule to the Income Tax Act, 1961.

2. Ms.S.Premalatha, learned Senior Panel Counsel, accepts notice for the first respondent.

3. Issue notice to respondents 2 to 5 returnable on 29.06.2026. Private notice is also permitted. Until the next date of hearing, the first respondent is restrained from taking steps for sale of the attached property.

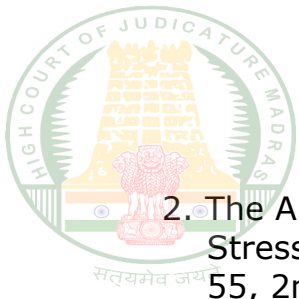
4. List on 29.06.2026.

05.06.2026

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To

1. The Tax Recovery Officer, TRO 4 Chennai,
Room No.327, 3rd Floor, Wanaparthy Block,
121 Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.



2. The Authorised Officer, Indian Bank,
Stressed Assets Management Branch,
55, 2nd Floor, Wellington Estate,
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WP No. 18809 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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