

WEB COPY

CMP No. 13507 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 23-06-2025**

CORAM

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH  
AND  
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

**CMP No. 13507 of 2025**

**AND**

**CMP NO. 10725 OF 2024,WA NO. 1518 OF 2024**

1. C.Sowmyaraga

W/o Arockia Edwin No. 11, Second  
Street Extension Sarathy Nagar,  
Velachery Chennai 042

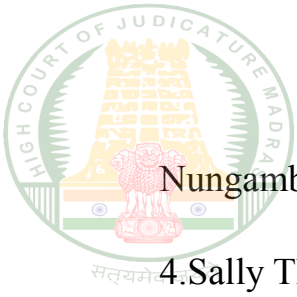
Appellant(s)

Vs

1. The Inspector General of  
Registration,  
100 Santhome High Road, Mullima  
Nagar, Mandavelipakkam, Raja  
annamalai Puram, Chennai 28

2.The Sub Registrar  
Sriperumbudur SH 57, Ramanujar  
Nagar Sriperumbudur, Tamil Nadu  
602105

3.The Tax Recovery Officer 3  
Uthamar Gandhi Salai, No. 46,  
Nungambakkam High Road,



Nungambakkam Chennai 600 034

4.Sally Thermoplastic India Limited

No. 229 E, C/2 Third Floor, Raahat  
Plaza, No. 172, Arcot Road,  
Vadapalani, Chennai 600 026

Respondent(s)

**CMP No. 10725 of 2024**

1. C.Sowmyaraga

W/o.Arockia Edwin, No.11, Second  
Street Extn, Sarathy Nagar, Velachery,  
Chennai 42

Appellant(s)

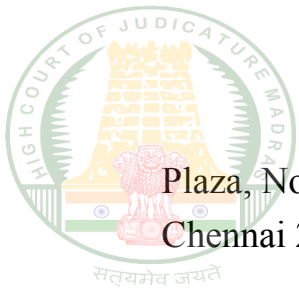
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2.The Sub Registrar,  
Sriperumbudur, SH 57, Ramanujar  
Nagar, Sriperumbudur, Tamil Nadu 602  
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3.The Tax Recovery Officer 6,  
Uthamar Gandhi salai, No.46,  
Nungambakkam High Road,  
Nungambakkam, Chennai 34

4.Sally Thermoplastic India Limited,  
No.229 E, C/2 Third Floor, RAAHAT



CMP No. 13507 of 2025



Plaza, No. 172 Arcot Road, Vadapalani,  
Chennai 26

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Respondent(s)

**WA No. 1518 of 2024**

1. C.Sowmyaraga  
W/o.Arockia Edwin, No.11, Second  
Street Extn, Sarathy Nagar, Velachery,  
Chennai 42

Appellant(s)

Vs

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Respondent(s)

**CMP No. 13507 of 2025**



**PRAYER**

To grant an order of stay of the operation of the Form No. ITCP 13 in commencing proceedings for auctioning of the immovable property under consideration vide communication dated 27.05.2025 in DIN and Letter No. ITBA/COM/F/17/2025-26/107643816(1) and all consequential proceedings in pursuant thereof pending disposal of the Writ Appeal

**CMP No. 10725 of 2024**

**PRAYER**

To pass an order of inerim stay of all further proceedings by the Respondents pursuant to the impugned order dt. 23.02.2024, passed in WP No.28774 of 2019 pending disposal of the above WA

**WA No. 1518 of 2024**

**PRAYER**

To set aside the order made in WP No.28774 of 2019 dt. 23.02.2024

**CMP No. 13507 of 2025**

For Appellant(s): Mr.A.S.Sriraman, For Appellant

For Respondent(s): Mr. Karthik Jagannath, G.A. For  
Rr1 and 2, Ms. Premalatha,  
S.S.C For R3

**ORDER**

**(Order of the Court was made by Anita Sumanth J.)**

Mr.Karthik Jagannath, learned Government Advocate accepts notice for R1 and R2 and Ms.Premalatha, learned Senior Standing Counsel accepts notice for R3.

2. Notice through Court as well as privately to R4, returnable



23.07.2025. Proof of service be placed on file.

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3. Under the impugned order, the Court proceeds on the basis that issuance of summons would suffice to justify the dismissal of the Writ Petition.

However, the provisions of Section 281 of the Income Tax Act, 1961 state that the sale shall not be void, if it has been made for adequate consideration and without notice of the pendency of tax proceedings or without notice of such tax or other sum payable by the assessee.

4. In the present case, the assessment order has itself been passed only in 2013, which means that the determination of the tax payable has been made only in 2013. Hence, prima facie there does not appear to be any justification for continuation of the entry in the encumbrance/auction of the property purchased by the appellant in 2011.

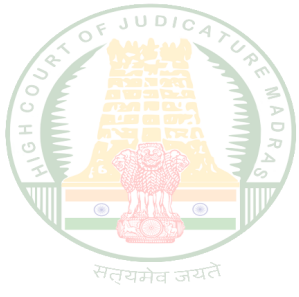
5. List on 23.07.2025. Interim stay till then.

(ANITA SUMANTH J.)(N.SENTHILKUMAR J.)

sl

23-06-2025

**Note: Issue today (23.06.2025)**



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CMP No. 13507 of 2025



**ANITA SUMANTH J.  
AND  
N.SENTHILKUMAR J.**

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To

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**23-06-2025**