



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **04-08-2025**

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY



WEB COPY

**WP NO. 27872 of 2025
AND WMP NO. 31224 OF 2025**

M/s PARKER BIO TECH PRIVATE LIMITED
Represented By Its Managing Director A.K Ponnusamy 56a,
Vasudevan Nagar, Jafferkhanpet, Chennai 600083

Petitioner(s)

Vs

Tax Recovery Officer
Office Of Tax Recovery Officer, Income Tax Department, Central
1 Room No. 321 , Nu. 46 Mahatma Gandhi Salai ,
Nungambakkam Chennai 34 and 4 Others

Respondent(s)

For Petitioner(s):

Mr.J.Sivananda Raaj, Senior Counsel For Mr.B.Murugavel

For Respondent(s):

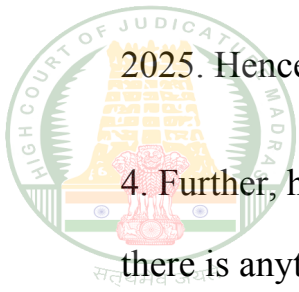
Mr.A.N.R.Jayaprathap, Jr.Standing Counsel

ORDER

Mr.A.N.R.Jayaprathap, learned Junior Standing counsel, takes notice on behalf of the 1st respondent and seeks time for filing counter.

2. Issue notice to the respondents 2 to 5, returnable by 6 weeks. Private notice is also permitted.

3. The learned Senior counsel appearing for the petitioner would submit that in this case, the 1st respondent had wrongly attached the property of the partnership firm for the liabilities of the partner in his individual capacity. Though the attachment order was made in the year 2017, the same was reflected in the records of EC only in the year



2025. Hence, this petition has been filed.

4. Further, he would submit that In the event of dissolution of the partnership firm, if there is anything left, over and above the settlement of liabilities, the properties pertaining to the share of the concerned partners can be attached to the extent of their entitlement in the said firm. However, in this case, no such proceedings were initiated for dissolving the partnership firm. Hence, he would contend that the attachment made on the properties of the partnership firm is not permissible in law. However, without any jurisdiction, in non-application of mind, the attachment was made by the 1st respondent and thus, he prays for an order of interim stay.

5. Considering the submissions made by the petitioner, this Court is inclined to grant an order of interim stay. Accordingly, there shall be interim stay.

6. Post this matter after 6 weeks.

04-08-2025

nsa

To

1. Tax Recovery Officer

Office Of Tax Recovery Officer, Income Tax Department, Central 1
Room No. 321 , Nu. 46 Mahatma Gandhi Salai , Nungambakkam
Chennai 34

2. The Sub Registrar Alandur

Sub Registrar Office, 12, 1st Main Road, Nanganallur, Co-operative Society Building,
Chennai 61