

W.P.No.47607 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

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DATED : 04.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47607 of 2025

and

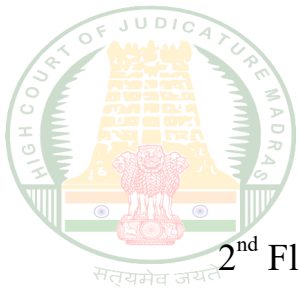
W.M.P.Nos.53126, 53128 & 53130 of 2025

S.Venkataramani

... Petitioner

Vs.

1. Assistant Collector Grade 1, State Tax Ghaziabad,  
Office: Assistant Collector Grade 1,  
State Tax Division – 06,  
State Tax Bhawan Collectorate Compound,  
Rajnagar, Ghaziabad – 201 001.
2. ICICI Bank Limited,  
No.75, Gangadeeswarar Koil Street,  
Purasaiwalkam, Chennai – 600 084.  
Now at  
No.43/20, Ritherdon Road,  
Vepery Purasaiwalkam, Chennai – 600 007.
3. M/s. Chevron Lubricants (India) Pvt. Ltd.,



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2<sup>nd</sup> Floor Catholic Centre,  
No.108, Armenian Street,  
Chennai – 600 001.

And at

Khasara No – 1179 Baba Nagar,  
Sihani Road, Shahid Major Asharam.  
Ghaziabad – 201 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the first respondent authority culminating in the Recovery Order S.No.453 dated 14.11.2025, quash the same and consequently direct the second respondent bank to defreeze the sole and joint savings bank accounts of the petitioner and the fixed deposits accounts of the petitioner.

For Petitioner : Mr.Joseph Prabakar

### **ORDER**

In this writ petition, the petitioner is challenging the impugned recovery notice dated 14.11.2025. The impugned recovery notice has been



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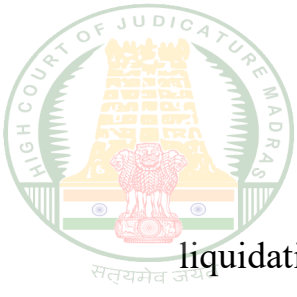
directly issued by the petitioner's bankers, namely ICICI Bank Limited,

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Purasaiwalkam, Chennai / second respondent with whom the petitioner is banking.

2. The specific case of the petitioner is that he was appointed as an Employee Director of M/s.Chevron Lubricants (India) Private Limited, which is now under liquidation. It is submitted that the petitioner was merely an Employee Director until his retirement and resignation on 30.06.2010. It is further submitted that the petitioner holds no shares in the company, yet proceedings have been initiated against the petitioner for the purported arrears of tax under the Uttar Pradesh VAT Act for the assessment year 2005-2006, amounting to Rs.1,59,33,605/-, based solely on the petitioner's scanned identity.

3. Considering the fact that the petitioner is a senior citizen aged about 63 years and has no other connection with the said company under



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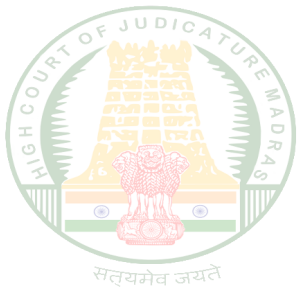
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liquidation, apart from having served as a Manager since October 2001 and thereafter as an Employee Director until his retirement / resignation on 30.06.2010, recovery proceeding against the Petitioner was warranted.

4. Therefore, there shall be an ad-interim order restraining the second respondent bank from transferring any further amount over and above amounts already transferred after the filing of this writ petition.

5. Meanwhile, Court Notice is ordered on the respondents returnable by 18.12.2025. Private notice is also permitted.

6. Post this matter on 18.12.2025.



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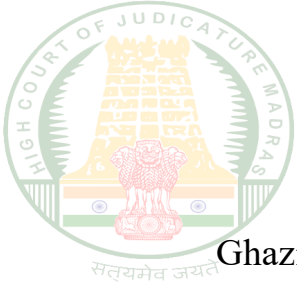
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Note: Issue order copy on 05.12.2025.

To:

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**C.SARAVANAN, J.**

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