



WP(MD) NO. 1426



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20-05-2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

WP(MD) NO. 14206 of 2026

G.Sivakumar

Petitioner(s)

Vs

1. The State Tax Officer,
Commercial Tax Department,
Thirupathur Assessment Circle,
No.14/2/42B,
Chinna Thoppu Street,
Thirupathur 630211.

2. M/s.Sun Phoenix Newsprint Private Limited,
No.3/51,
Pushkar K.V.Residency,
F Block,
2nd Main Raod,
Anna Nagar East,
Chennai 600102.

3. The Chief Manager,
Canara Bank,
ARM Branch,
Madurai.

Respondent(s)

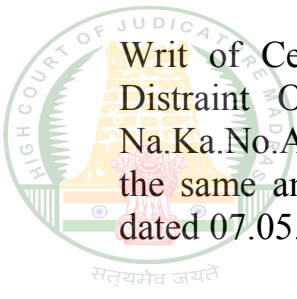
For Petitioner(s):

Mr.Aravind Subramanian, senior counsel
for Mr.V Haribabu

For Respondent(s): Mr.A.Baskaran, Additional Government Pleader for R1
Mr.C.Karthik for R3

Prayer:

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a



Writ of Certiorarified Mandamus calling for the records culminating in the noted Distraint Order dated 29.04.2026, issued by the 1st Respondent, vide Nos. Na.Ka.No.A3/635/2012, received by the Petitioner on 02.05.2026, by Speed Post, and quash the same and direct the 1st Respondent to consider and pass orders on the representation dated 07.05.2026 made by the Petitioner to the 1st Respondent.

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ORDER

Issue notice of motion to R2 returnable by 15.06.2026.

2. Mr. A. Baskaran, learned Additional Government Pleader takes notice for R1 and Mr. C. Karthik, learned counsel takes notice for R3. Counter if any, shall be filed by the next hearing.

3. The learned senior counsel appearing on behalf of the petitioner would submit that the petitioner is now vested with the property being purchased from a sarfaesi purchaser. They are not directly or indirectly connected with the M/s. Annamalai Paper Mills or its Directors. Therefore, their property cannot now be a subject matter for recovery of tax due from the said M/s. Annamalai Paper Mills or its Directors.

4. Considering the *prima facie* case made out, let there be an order of interim stay till 15.06.2026.

5. Post on 15.06.2026.

20-05-2026

mbi

To
1. The State Tax Officer
Commercial Tax Department



Thirupathur Assessment Circle
No.14/2/42B
Chinna Thoppu Street
Thirupathur 630211.



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