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W.P.No.15122 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.15122 of 2024

and

W.M.P.Nos.16422, 16424 and 16426 of 2024

Mrs.Malliga Sankaralingam

..Petitioner

Vs.

1.The Commissioner,
Vellore City Municipal Corporation,
Infantry Road,
Vellore 632 001.

2.Assistant Commissioner,
Zone IV, Vellore City Municipal Corporation,
Infantry Road,
Vellore 632 001.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus to call for the records relating to the Impugned Attachment Order in Form 5 dated 07.03.2024 issued by the second Respondent and affixed on the premises of the Petitioner at No. 49, Barracks Maiden Road -1, Vellore and quash the same and to consequently direct the



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Respondents to de-seal the building situated at No. 49, Barracks Maiden Road - 1, Vellore within a time frame fixed by this Honb'le Court and to re-assess the property tax in respect of the second floor of the building situated therein in accordance with law.

For Petitioner : Mr.Pavan Kumar Gandhi

For Respondents : Mr.P.S.Prabhu,
Standing Counsel

ORDER

The writ petition is filed challenging the notice in Form 5 issued under Section Rule 269(4)(ii) of Tamil Nadu Urban Local Bodies Act, 2023 whereby the property of the petitioner has been sealed by the second respondent in respect of the alleged default in the payment of property tax of Rs.8,90,699/-.

2. It is submitted by the petitioner that they have not been served with any assessment indicating as to how the dues were arrived at.

3. In response, the learned counsel for the respondents would submit that they would serve a copy of assessment to the petitioner within a period of one week.



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4. In view thereof, the learned counsel for the respondents are directed to serve a copy of assessment to the petitioner within a period of one week from the date of receipt of a copy of this order. It is then open to the petitioner to challenge the same in the manner known to law and obtain appropriate orders including an order of stay within a period of two weeks thereafter. In the meanwhile, the petitioner would request that the premises may unlock and de-seal subject to the conditions that they may be permitted to make a payment of Rs. 1.5 lakhs within a period of two weeks. On receipt of such payment, the lock and seal shall be removed and a further sum of Rs. 1.5 lakhs shall be paid within a period of two weeks thereafter. In the event of failure to comply with any of the conditions, it is always open to the respondents to proceed in accordance with law.

5. Accordingly, the writ petitions stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

14.11.2024

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
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To

- 1.The Commissioner,
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Infantry Road,
Vellore 632 001.
- 2.Assistant Commissioner,
Zone IV, Vellore City Municipal Corporation,
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MOHAMMED SHAFFIQ, J.

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