



W.P.(MD) No.16094 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.16094 of 2025
and
W.M.P.(MD) No.12188 of 2025**

Harish N Patel

... Petitioner

Vs

1. The Joint Commissioner,
(State Taxes) (Intelligence),
Palayamkottai,
Tirunelveli.

2. State Tax Officer (Collections and Demands),
Office of the Joint Commissioner(State Taxes) (Intelligence),
Palayamkottai,
Tirunelveli.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to impugned order passed by the first respondent vide Na.Ka. No.Aa4/4753/2024 dated 06.11.2024 and quash the same as illegal and consequently, direct the



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second respondent to release the 1/3 of the undivided property belonging to the petitioner lying in S.No.29 of Vallam Village, Kottakulam Panchayat, Tenkasi District by lifting the same in the Encumbrance Certificate.

For petitioner : Mr.M.Sankar

For respondents :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner is before this Court to quash the impugned order passed by the first respondent *vide* Na.Ka. No.Aa4/4753/2024 dated 06.11.2024 and consequently, direct the second respondent to release the 1/3 of the undivided property belonging to the petitioner lying in S.No.29 of Vallam Village, Kottakulam Panchayat, Tenkasi District by lifting the same in the Encumbrance Certificate.

2. It is the case of the petitioner that the petitioner is the one of the co-owners of the subject property and having 1/3 share in S.No.29 of Vallam Village, Kottakulam Panchayat, Tenkasi District. Due to the default in payment of Sales Tax by one of the co-owners, namely, Rajesh N.Patel, the subject property was



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attached, where the petitioner is havint 1/3 share. Now, the petitioner is proposed to partition the property. Hence, he challenged the attachment order passed by the first respondent.

3. Having considered the arguments advanced by the learned counsel for the petitioner and learned Additional Government Pleader for the respondents, this Court is of the view that at best, liberty may be given to the petitioner to move suitable proceedings to initiate the partition of the property, which has been attached *vide* impugned order, in respect of which the petitioner as also one Dinesh K.Patel and the said Rajesh N. Patel have an interest.

4. Subject to the petitioner initiating proceedings to partition the property within 30 days of this order, the respondents are directed to maintain *status quo* as on date. This exercise shall be initiated within a period of three months from the date of receipt of a copy of this order.



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5. This Writ Petition is disposed of, with above liberty. No costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No

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Internet : Yes / No

apd

To

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(State Taxes) (Intelligence),
Palayamkottai,
Tirunelveli.

2. State Tax Officer (Collections and Demands),
Office of the Joint Commissioner(State Taxes) (Intelligence),
Palayamkottai,
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C.SARAVANAN, J.

apd

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