BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 17.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.8315 of 2024
and
W.M.P.(MD).No.7525 of 2024

V.Saminathan ... Petitioner

Vs

1.The Commissioner,
Sivagangai Municipality,
Sivagangai.

2.M.Athimoolam ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the first respondent from lock and seal the premises bearing Door No.99/44, Madurai Main Road, Ward No.13.

For Petitioner : Mr.R.Murali,
for Mr.B.Ponnu Pandi

For R-1 : Mr.K.Balasubramani,
Special Government Pleader

O R D E R

This writ petition has been filed seeking to forbear the first respondent from locking and sealing the premises bearing Door No. 99/44, Madurai Main Road, Ward No.13, wherein the petitioner is in occupation as a tenant.

2. The learned counsel appearing for the petitioner would submit that the petitioner is a tenant under the second respondent, who is the owner of the property. It is submitted that the second respondent has failed to pay the property tax due to the first respondent Municipality. On account of such arrears, the officials of the first respondent allegedly threatened the petitioner orally that unless the entire property tax arrears are cleared, the premises would be locked and sealed.

3. The learned counsel would further submit that the petitioner, being only a tenant, cannot be compelled to discharge the tax liability of the owner. It is contended that under Section 116-A of the Tamil Nadu Urban Local Bodies Act, 1998, the Municipality is empowered to recover property tax arrears by bringing the property to sale. However, there is no specific provision enabling the first respondent to lock and seal the

premises for recovery of property tax dues. It is further submitted that even under Section 116-A, distraint proceedings are contemplated only in accordance with law and subject to the conditions prescribed therein.

4. Though notice has been served to the second respondent, there is no appearance on his behalf.

5. This Court also put a specific query to Mr.K.Balasubramani, learned Special Government Pleader as to whether there exists any statutory provision empowering the Municipality to lock and seal the premises for recovery of property tax arrears. It is fairly submitted that except the recovery mechanism contemplated under Section 116-A of the Act, there is no specific provision enabling lock and seal of the premises for such recovery.

6. Section 116-A of the Tamil Nadu Urban Local Bodies Act, 1998 is extracted hereunder:

> "*116.Recovery of amount due to Municipality.*
>
> ...

116-A. Recovery of Taxes.- (1) If the amount due on account of any tax is not paid within fifteen days from the date of the service of notice and if the person from whom the tax is due has not shown cause to the satisfaction of the Commissioner why it should not be paid, the Commissioner may, by following such procedure as may be prescribed, recover by distraint under his warrant and sale of the movable and immovable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which a tax is due, by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of the tax together with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained:

Provided that the movable property described in the proviso to subsection (1) of section 60 of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall not be liable to distraint.

(2) if for any reason the distraint, or sufficient distraint, of the defaulter's property is impracticable, the Commissioner may prosecute the defaulter before a Judicial Magistrate.

(3) Nothing herein contained shall preclude the Municipality from suing in a civil court for the

recovery of any tax, duty or other amount due to it under this Act.”

6. On consideration of the submissions made and on a reading of Section 116-A of the Tamil Nadu Urban Local Bodies Act, 1998, it is clear that the Municipality is empowered to recover arrears of property tax by distraint and sale of the property in the manner prescribed. However, there is no express provision authorising the Municipality to lock and seal the premises as a mode of recovery of property tax dues.

7. In the present case, admittedly, the petitioner is only a tenant and the second respondent is the owner of the property. If the second respondent has failed to pay the property tax, it is open to the first respondent to initiate appropriate recovery proceedings strictly in accordance with Section 116-A of the Act and other relevant provisions of law. However, the first respondent cannot resort to locking and sealing the premises, unless such action is specifically authorised under law.

8. It is also brought to the notice of this Court that at the time of admission, the petitioner was directed to deposit a sum of Rs.1,00,000/-. The said amount shall be adjusted towards the property tax arrears payable in respect of the subject property.

9. In view of the above, the first respondent is directed not to resort to locking and sealing of the subject premises, where the petitioner is in occupation as a tenant, for recovery of property tax dues of the second respondent, except in accordance with the procedure contemplated under Section 116-A of the Tamil Nadu Urban Local Bodies Act, 1998 and other applicable statutory provisions.

10. With the above observations and directions, this writ petition is disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

17.02.2026

TSG
Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

To
The Commissioner,
Sivagangai Municipality,
Sivagangai.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.8315 of 2024

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