



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

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CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 11954 of 2026
and
WMP.Nos.13047 and 13047 of 2026**

Mrs Santhi K
20A 20B Rakesh Sharma Nagar,Kovilancherry
Village,Tambaram Taluk,Chennai-600073

..Petitioner(s)

Vs

The State Tax Officer
Gudiyatham - East,
Gudiyatham,
Vellore 632 602

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records calling for the records of the Impugned Proceeding issued by the Respondent in FORM 5 Notice of Attachment dated 03.02.2026 and the FORM 7 Notice of sale of land dated 02.02.2026 ,Quash the same and pass such further or other order as Honble Court may be deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner(s): Ms.K. Tharani

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate



ORDER

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Heard the learned counsel for the Petitioner and the learned counsel for the Respondent.

2. The Petitioner is before this Court against the impugned Notices dated 02.02.2026 and 03.02.2026 seeking to attach and sell the properties standing in the name of the Petitioner for the arrears of tax in the name of Tvl.Pooja Enterprises.

3. According to the Petitioner, the aforesaid Pooja Enterprises is registered in the name of the Petitioner's husband and the property sought to be attached is a property, which was settled in favour of the Petitioner by her father Mr.G.Chinnaraj.

4. In this connection, the learned counsel for the Petitioner has drawn an attention to a settlement deed dated 19.06.2013. The statement of the Petitioner stands recorded.



5. The Petitioner appears to have made out *prima facie* case on merits.

Therefore, there shall be an Order of Interim Stay from 01.04.2026 to 29.04.2026.

6. List the case on 29.04.2026. The respondent is directed to file counter, if any, at the next date of hearing.

01-04-2026

Vv

To

The State Tax Officer
Gudiyatham - East,
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C.SARAVANAN, J.

VV

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