



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11513 of 2026
WMP No. 12556 of 2026

Purushothaman
No. 36, Mahaveer Street,
Aranipalaiyam, Arni, Thiruvannamalai

Petitioner(s)

Vs

The State Tax Officer
Arni, Thiruvannamalai.

Respondent(s)

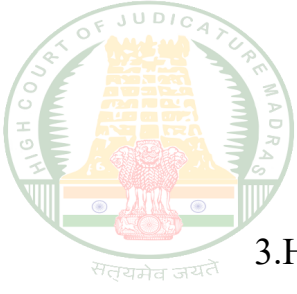
For Petitioner(s): Mr.J Ashish

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harasharaj, learned Special Government Pleader takes notice on behalf of Respondent.

2.Although the Petitioner has approached this Court belatedly challenging the impugned Auction Notice dated 09.01.2026, which proposes to auction the schedule mentioned property on 25.03.2026 i.e., tomorrow, the records reveal that the subject property stands in the name of the Petitioner as per the Sale Deed dated 23.02.2005.



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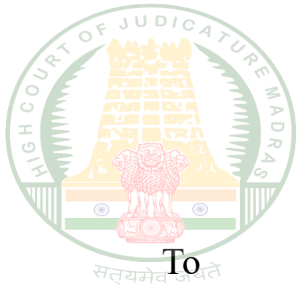
3.However, the said property has been attached and is proposed to be auctioned tomorrow to recover arrears of tax due standing in the name of the petitioner's deceased wife, namely, Mrs.Meera, who was an assessee under TN VAT Act, 2016, who died on 27.07.2025, in respect of tax arrears for the assessment year 2013-14 under the provisions of Tamil Nadu VAT Act, 2016.

4.Under these circumstances, Respondent is directed to keep the auction proceedings in abeyance for a period of four weeks from today. Meanwhile, Respondent is directed to file counter.

5.Post this case on 23.04.2026.

24-03-2026

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



To

The State Tax Officer
Arni, Thiruvannamalai.



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C.SARAVANAN J.

SSR

**WP No. 11513 of 2026
and WMP No. 12556 of 2026**

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