



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18662 of 2026

and

W.M.P. Nos.19965 and 19966 of 2026

P.K.Mohan
S/o.late Palanivel,
Door No.8/1011, Periya Gounder Thottam,
Ulagankathan Village and Post,
Kallakurichi Taluk,
Kallakurichi District – 606 202.

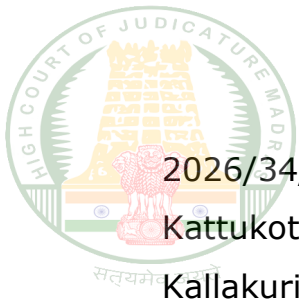
..Petitioner

Vs

1. The District Collector
Kallakurichi,
Office of the Collectorate Building,
Kallakurichi District.
2. The Special Officer
Block Development Officer,
Ulagankathan Village Panchayat,
Chinnasalem Block, Kallakurichi District
3. The President and Executive Authority
Ulagankathan Village Panchayat,
Chinnasalem Block, Kallakurichi District.
4. The Panchayat Secretary
Ulagankathan Village Panchayat,
Chinnasalem Block, Kallakurichi District.
5. K Sundarambal
6. P.Velusamy

..Respondents

Petition filed under Article 226 of The Constitution of India
praying for the issuance of writ of certiorarified mandamus to call for
records on the file of the 3rd and 4th Respondents in their proceedings
Assessment No.1159 issued in the name of Velusamy in Receipt No.2025-



2026/34/18/47/1/1166 dated 02.01.2026 for the Door No.8/1159, Kattukottai, Ulagankathan Village Panchayat, Chinnasalem Block, Kallakurichi District and quash the same as illegal as null and void consequently direct the 1 to 4 Respondents to restore the Property Tax Assessment No. 1020, Ward - 8, Door No. 1011/08 in the name of petitioner.

For Petitioner: Mr.Venkatesh S

For Respondents: Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)
for R1 to R4

ORDER

The petitioner challenges an assessment in the name of the sixth respondent and seeks a direction to respondents 1 to 4 to restore the property tax assessment in the name of the petitioner.

2. The agreed position is that the impugned assessment was made pursuant to the judgment and decree dated 17.12.2024 in favour of the sixth respondent in O.S.Nos.234 of 2017 and 110 of 2022.

3. Learned counsel for the petitioner submits that appeals were lodged shortly thereafter by the petitioner (A.S.Nos.4 and 5 of 2025), whereas the impugned assessment has been made without notice to the petitioner.

4. The official respondents are not entitled to adjudicate on question of title. They cannot be faulted for acting on the judgment and decree of a civil Court in that regard. Since the petitioner has lodged appeals, which are pending, if the petitioner were to succeed in such appeals, it would be



open to the petitioner to re-apply for cancellation of the assessment in the name of the sixth respondent and for restoration thereof in the name of the petitioner.

5. This writ petition is disposed of with the above observations without any order as to costs. Consequently, connected miscellaneous petitions are closed.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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4. The Panchayat Secretary
Ulagankathan Village Panchayat,
Chinnasalem Block, Kallakurichi District.



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WP No. 18662 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 18662 of 2026

05.06.2026