



W.A. No. 17 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.08.2026

CORAM

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

AND

THE HONOURABLE MR. JUSTICE R. RAJESH VIVEKANANTHAN

W.A. No. 17 of 2024

&

C.M.P. No. 122 of 2024

M/s. SVS Oil Mills,
rep. by its Partner,
Mr.V.R. Jayakumaran
New No.11, Thiruvottiyur High Road,
Chennai 600 019.

..Appellant

Vs.

1. The Commissioner,
Survey Department,
Chennai – 600 005.
2. The Special Tahsildar,
Office of the Special Tahsildar,
Urban Land Tax Scheme,
Thiruvottiyur,
Chennai – 600 019.
3. Mr. K. Natarajan
4. Dilliraj
5. Vijaya kumar
6. Pandiyan
7. Gopi



W.A. No. 17 of 2024

8. Kuppuraj
9. Jamuna
10. Maheswari
11. Ramu
12. Elangovan
13. Jeevanandham

(R4 to R13 impleaded vide order dated 14.06.2023 made in W.M.P. No. 16504 of 2023)

14. S. Radhika

(R14 impleaded vide order dated 14.06.2023 made in W.M.P. NO. 16677 of 2023).

..Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 25.07.2023 passed in W.P. No. 9477 of 2023.

For Appellant	::	Mr.S. Jaganathan
For Respondents	::	Mr.K. Surendar, Special Govt. Pleader for R1 & R2 Mr.R. Karunagaran for R3, R4, R6 to R13 Mr.D. Daniel for R14 No appearance for R5

J U D G M E N T

*(Delivered by **ABDUL QUDDHOSE,J.**)*

This writ appeal has been filed challenging the order dated 25.07.2023 passed by the learned Single Judge in W.P. No. 9477 of 2023.

2. By the impugned order of the learned Single Judge, the writ petition filed by the appellant challenging the enquiry notice dated



W.A. No. 17 of 2024

21.02.2023 issued by the Special Tahsildar/2nd respondent herein has been dismissed.

3. The appellant claims that it is the owner of the property, which is the subject matter of enquiry notice dated 21.02.2023, having paid valuable sale consideration for purchasing the same from one W.G.Kalyanasundaram, the father of the 3rd respondent herein. According to the appellant, the 3rd respondent, who is the son of the said W.G. Kalyanasundaram,(appellant's vendor), had also received part of the sale consideration. However, suppressing the said fact, the appellant claims that the 3rd respondent had filed a suit before the IV Additional District and Sessions Court, Ponneri, seeking partition of the subject property.

4. The learned Single Judge, while dismissing the writ petition, by order dated 25.07.2023, has held that since no final orders have been passed and only an enquiry notice has been issued, the question of quashing the said notice does not arise.

5. This Court does not find any infirmity in the impugned order passed by the learned Single Judge of this Court. However, necessarily, the contentions of the appellant, as raised in this writ appeal, have to be considered by the Special Tahsildar, while passing final orders, pursuant to the enquiry notice dated 21.02.2023 issued by the Special Tahsildar. In order to protect the interest of the appellant and in the interest



W.A. No. 17 of 2024

of justice, the writ appeal is disposed of by this Court by issuing the following directions:

“(a) *The appellant shall submit its written submissions raising all objections, which have been raised in this writ appeal before the 2nd respondent, in the enquiry to be conducted, pursuant to the enquiry notice dated 21.02.2023 issued by the 2nd respondent, within a period of two weeks from the date of receipt of a copy of this order;*

(b) *The 2nd respondent shall offer an opportunity of personal hearing to the appellant as well as to private respondents in this writ appeal and after giving due consideration to their respective contentions, including the written submissions to be filed by the appellant, as directed by this Court in this judgment, shall pass final orders on merits and in accordance with law, within a period of six weeks thereafter”.*

No costs. Connected C.M.P. is closed.

(A.Q.J.) (R.R.V.J.)
18.08.2026

nv



W.A. No. 17 of 2024

To
WEB COPY

1. The Commissioner,
Survey Department,
Chennai – 600 005.
2. The Special Tahsildar,
Office of the Special Tahsildar,
Urban Land Tax Scheme,
Thiruvottiyur,
Chennai – 600 019.



WEB COPY



W.A. No. 17 of 2024

ABDUL QUDDHOSE,J.

AND

R. RAJESH VIVEKANANTHAN,J.

nv

W.A. No. 17 of 2024

18.08.2026