



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED: 06-08-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP(MD) No. 22353 of 2026**

**and**

**W.M.P.(MD)Nos.16651 and 16654 of 2026**

1. Thaines  
Daughter of Irudhayam,  
Wife of Aruldoss,  
No. 3/328, PuliyaI,  
Thidakottai,  
Devakottai Taluka,  
Sivagangai District-630 303
2. Bilaventhiran  
Son of Irudhayam,  
Veladithammam ViIlage,  
Kaliyarkoil Taluk,  
Sivagangai District-630411
3. Mallika  
Daughter of Irudhayam,  
Wife of Azhagar,  
No.1/181(1), Naduvikkottai,  
Ezhuvankottai,  
Devakottai Taluka,  
Sivagangai District-630303

..Petitioner(s)

Vs

1. The District Collector  
Sivagangai District,  
Sivagangai.
2. The Assistant Director (panchayats)  
Office of the Assistant Director (Panchayats),  
Sivagangai District, Sivagangai.



3. The Block Development Officer (village Panchayats)  
Kalaiyarkoil Panchayat Union,  
Kalaiyarkoil, Sivagangai District.
4. The Executive Officer  
Puliyadi Thammarn Village Panchayat,  
Kalaiyarkoil Panchayat Union,  
Sivagangai District.
5. Arockiyasami  
Panchayat Secretary,  
Puliyadi Thammam Village Panchayat,  
Kalaiyarkovil Panchayat Union,  
Sivagangai District.
6. Tmt Paramila  
Office Assistant,  
Puliyadi Thammam Village Panchayat,  
Kalaiyarkovil Panchayat Union,  
Sivagangai District.
7. Kalimuthu  
Wife of Late Sundararajan,  
No.2, Pudur, Main Road,  
Senthamil Nagar,  
Sivagangai Town and District

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Declaration declaring the proceedings of the respondents transferring the property tax assessment relating to Door No.642(1A) from the name of late Pushpameri to the name of Tmt. Kalimuthu on or about 06.02.2025 as illegal, arbitrary, void ab initio and violative of the principles of natural justice, and consequently direct the respondents to restore the property tax assessment in the name of late Tmt. Pushpameri until the rights of the legal heirs are determined in accordance with law after issuing notice to all the legal heirs and conducting a fresh enquiry, including an enquiry into the



role of the Panchayat officials who processed the impugned mutation proceedings by considering the petitioners representation dated 25.06.2026 and pass such further or other orders as this honourable court may deem fit and proper in the facts and circumstances of the above case and thus render justice.

For Petitioner(s): M.R.Rajesh Kumar

For Respondent(s): Mr.S.Venkatesh  
Additional Government Pleader for R1 and R2

Ms.J.Saranya  
Government Advocate for R3 and R4

### **ORDER**

The Writ Petition is disposed of at the stage of admission, after hearing the learned counsel for the petitioners, the learned Additional Government Pleader and the learned Government Advocate appearing for the official respondents. The officials of the Panchayat have been impleaded in their personal capacity as respondents 5 and 6 on allegations of *mala fides*. Notice to the private respondents is dispensed with, as no adverse order is proposed to be passed against them.

2.. The case of the petitioners is that the house tax assessment in respect of the Natham property bearing Door No.6242(1A), situated within the jurisdiction of the fourth respondent, was unilaterally transferred in the name of the seventh respondent by the fourth respondent, even though the seventh respondent is not residing in the said house and the petitioners are in occupation thereof.



3. According to the petitioners, the fourth respondent, with the assistance of the respondents 5 and 6, unilaterally cancelled the property tax assessment standing in the name of the petitioners' deceased mother, Pushpameri, who died on 16.01.2016, without issuing any notice to the petitioners.

4. It is further submitted that the seventh respondent is the estranged sister-in-law of the petitioners, being the widow of the petitioners' youngest brother, late Sundararajan, who died on 10.08.2020. It is the specific case of the petitioners that, although the seventh respondent is not residing in the house and the petitioners alone are residing therein, the property tax assessment standing in the name of their deceased mother was transferred in favour of the seventh respondent without notice and without any supporting proceedings.

5. The learned counsel for the petitioners also invited the attention of this Court to the information furnished by the third respondent under the Right to Information Act. In response to Query No.3, regarding the basis on which the property tax assessment was transferred in favour of the seventh respondent, it was informed that no order had been passed in favour of the seventh respondent. The learned counsel apprehends that the seventh respondent may attempt to alienate the property to the prejudice of the petitioners.



6. It is, however, not clear whether the petitioners' deceased mother, Pushpameri, had executed any Will or settlement deed prior to her death on 16.01.2016. If she died intestate, the petitioners, along with the other legal heirs, would succeed to the property in accordance with the applicable law of succession. Such questions relating to title and succession cannot be adjudicated in proceedings under Article 226 of the Constitution of India. The appropriate remedy for the petitioners is to approach the competent Civil Court for appropriate declaratory relief.

7. However, balancing the interests of the petitioners and the seventh respondent, this Court directs the official respondents not to entertain or effect any further mutation or change in the property tax assessment in respect of the subject property for a period of thirty (30) days from today. During the said period, it is open to the petitioners to approach the competent Civil Court for appropriate relief.

8. If it is found that the property tax assessment was transferred in favour of the seventh respondent without any order of the competent authority or without any document evidencing transfer of rights in her favour, the official respondents shall take appropriate action to revoke such transfer, after issuing due notice to the seventh respondent and after affording all concerned parties an opportunity of being heard.



9. The Writ Petition stands disposed of with the above observations.

There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

**06-08-2026**

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

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Kalaiyarkoil Panchayat Union,  
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**C.SARAVANAN, J.**

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