

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED : 04.08.2017

CORAM

WEB COPY

THE HONOURABLE MR. JUSTICE R. MAHADEVAN**W.P. (MD) No. 7356 of 2013**

P. Ponnayirachamy

... Petitioner

Vs.

1. The Commissioner,
Srivilliputhur Municipality,
Srivilliputhur,
Virudhunagar District.

2. P. Ponnayiram

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to restore the house tax in respect of his joint family house property bearing Door No. 86, Keelpatti Street, Srivilliputhur, Virudhunagar District in his grand father's name C. Ponnayiram.

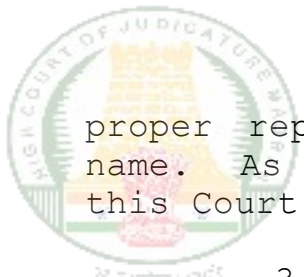
For Petitioner : Mr. M. Gnanagurunathan
For Respondents : Mr. P. Srinivas for R.1

No appearance for R.2

ORDER

This writ petition has been filed by the petitioner, seeking a Writ of Mandamus to restore the house tax assessment in respect of his joint family house property, in his grand father's name, C. Ponnayiram.

2. The case of the petitioner is that the petitioner's grand father, C. Ponnayiram was having a property in Door No. 86, Keelappatti Street, Srivilliputhur, Virudhunagar District. After the demise of his grand father, his father and uncle were in possession and enjoyment of the same, without any partition. Thereafter, a civil suit came to be filed. In the meanwhile, the house tax receipts, which were issued in the name of his grand father, was issued in the name of the second respondent, i.e., the brother of the petitioner, by the first respondent. Aggrieved by the same, the petitioner approached the first respondent, by



proper representation, to have the same in his grand father's name. As the same was ended in failure, the petitioner is before this Court.

3. Heard the learned counsel appearing for the petitioner and the learned counsel appearing for the first respondent. There is no representation for the second respondent.

4. According to this Court, the stand taken by the first respondent in this issue is absolutely right. Property tax assessment shall not be made in the name of a deceased person. It is for the petitioner to seek transfer of the property tax assessment, in the name of the legal heirs of the deceased. For this purpose, the petitioner has to file necessary application before the first respondent. On such filing, the first respondent is directed to consider the same and pass appropriate orders, on merits and in accordance with law, after affording due opportunity of hearing to all the legal heirs of the deceased, C. Ponnayiram, within a period of six weeks thereafter.

5. The writ petition is disposed of as above. No Costs.

Sd/-

Assistant Registrar (CS-III)

/True copy/

Sub Assistant Registrar

+1 CC to M/s.P.SRINIVAS, Advocate, SR No. 70575.

+1 CC to M/s.M.GNANA GURUNATHAN, Advocate, SR No. 70436.

GK

PSM/SKN-RSK/SAR3/16.08.2017/2P/3C

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