BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 12.03.2020
CORAM:
THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN

W.P.(MD)No.5247 of 2020

V.Eswaran ... Petitioner

Vs.

1.The Commissioner
Office of the Theni Allinagaram Municipality
Theni,
Theni District.

2.The Revenue Divisional Officer,
Office of Revenue Divisional Office,
Thasildar Nagar, Thamaraikulam,
Periyakulam Theni District.

3.The Commissioner of Municipal Administration
Office of the Municipal Administration Department,
Ezhilagam Annex, 6th Floor,
Chepauk, Chennai.

4.M.S.Chinnasamy

5.R.Manikandan

6.M.Murugan ... Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus to direct the 1st respondent to cancel the property Tax receipt issued to the respondents Nos.4 to 6 in respect of Survey Nos.233/1, 251 and 252 situated at Allinagaram Village Theni District, based on the petitioner's representation dated 12.02.2020.

For Petitioner :Petitioner in person

For Respondents :Mr.K.Hema Karthikeyan
Standing counsel for R1
Mr.C.M.Mari Chelliah Prabhu
Additional Government Pleader
R2 & R3

ORDER

The writ petition is filed by the petitioner in person, who claims to have 1/6th share pursuant to the final disposal in a second appeal and consequent to the demise of his wife Malathi to whose shoes he stepped in.

2. The original suit was filed in the year 1985. In the final decree, in I.A.No.572/2016, the petitioner claims 1/6th share in the suit property. It is stated that the Commissioner report in the final decree application is pending before the Sub Court, Uthammapalayam. O.S.No.71/1985 was finally decided on 24.04.1992. Thereafter, A.S.No.57/1993 was decided on 13.09.1996. Thereafter, S.A.No.1773/1996 was decided on 11.02.2013, which was actually dismissed for abatement. The petitioner claims repeatedly 1/6th share. This share was claimed by his wife, who was a party to the suit and during appeal proceedings, she died and he had stepped into her shoes. He is now aggrieved by the fact that the respondent Commissioner, Theni Municipality, had granted property tax receipt to whom he claims third parties, namely, respondents 4, 5 and 6 herein.

3. It is made clear that grant of property tax receipt will not give any title, right or interest to the respondents 4,5 and 6. It is also made clear that property tax is assessed only for the property and does not give any right to the individuals named in the tax receipt. The name is given, since the person named has a responsibility to pay the property tax. Therefore, the petitioner can be rest assured that his title is not impeached or eroded by the property tax issued to the name of the third persons, namely, fourth, fifth and sixth respondents. It is also stated by the petitioner herein that the Commissioner's application is pending. If the petitioner still has grievances, he can approach the Sub Court, where the Commissioner's application is pending and seek any relief. It is also stated that there was an order of status quo. The order of status quo had expired with the dismissal of S.A.No.1773/1996 on 11.02.2013. No cause arises for grant of any relief. The writ petition is dismissed with the above observations. No costs.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

RR

To

1.The Commissioner,
O/o. The Theni Allinagaram Municipality,
Theni, Theni Dt

2.The Revenue Divisional Officer,
O/o. Revenue Divisional Office,
Thasildar Nagar, Thamaraikulam, Periyakulam,
Theni Dt

3.The Commissioner of Municipal Administration,
O/o. The Municipal Administration Dept.,
Ezhilagam Annex, 6th Floor, Chepauk,
Chennai-5

+1 CC to M/s.V.EASWARAN, Advocate (SR-11374[F] dated 12/03/2020)

+1 CC to M/s.SPL.GP (SR-11578[F] dated 13/03/2020)

+1 CC to M/s.K,HEMAKARTHIKEYAN, Advocate (SR-11616[F] dated 13/03/2020)

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AP(19/05/2020) 3P 7C