BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED:26.08.2020
CORAM:
THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN
and
THE HONOURABLE MR.JUSTICE P.RAJAMANICKAM
W.A(MD)No.623 of 2020

V.Eswaran ... Appellant/Petitioner

Vs.

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

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

3.The Commissioner of Municipal Administration
Now shifted to below address,
Office of the Municipal Administration Department
No.75, Santhome Highway, 10^{th} floor,
Raja Annamalaipuram, Chennai-28.

4.M.S.Chinnachamy

5.R.Manikandan

6.M.Murugan ... Respondents/Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent against the order passed by this Court dated 12.03.2020,in W.P.(MD)No.5247 of 2020.

Prayer in WP(MD). 5247/ 2020 :

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a writ of Mandamus directing 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 Dt, based on my representation dt. 12.02.2020.

For Appellant : Mr.V.Eswaran, party-in-person
For Respondents : Mr.K.P.Krishnadoss
Special Government Pleader for RR-1 to 3

JUDGMENT

(Judgment of the Court was made by **M.SATHYANARAYANAN, J.**)

The writ petitioner/party-in-person is the appellant.

2.The appellant/writ petitioner filed W.P.(MD).No.5247 of 2020, praying for issuance of writ of mandamus directing the 1st respondent to cancel the property Tax receipt issued to the respondent Nos.4 to 6 in respect of Sy.Nos.233/1, 251 and 252 situated at Allinagaram Village, Theni District, based on the petitioner's representation dated 12.02.2020 and it was entertained. The learned Judge, after taking into consideration the rival submissions and the materials placed found that the suit in O.S.No.71/1985 was filed by one Chinnathai against Chinnammal and others praying for the relief of partition and separate possession and it was decreed and in the final decree, in I.A.No.572/2014, the appellant/writ petitioner made a claim of 1/6th share in the suit property. In the Commissioner's report, final decree application is pending before the Sub Court, Uthamapalayam. The learned Judge, after taken note of the challenge made to the preliminary decree made in O.S.No.71 of 1985, dated 24.04.1992 as well as A.S.No.57 of 1993 and S.A.No.1773 of 1996 came to be decided on 13.09.1996 and 11.02.2013 respectively and though 1/6th share was claimed by the wife of the appellant/writ petitioner, on her demise, he has stepped into her shoes. The learned Judge has taken note of the grievance expressed by the writ petitioner pertains to change of property tax assessment in the names of the respondents 4 to 6 therein and observed that the assessment is only for the property and it does not give any right to the individuals named in the tax receipt and name is given in the property tax receipt only for the purpose of casting upon the responsibility to pay the tax. The learned Judge further observed that if the appellant/writ petitioner is still having grievance, he can approach the Sub Court, where the Commissioner's application is pending and seek any relief. With the said observations/findings, the learned Judge had dismissed the writ petition on 12.03.2020 and challenging the same, the present writ appeal has been filed.

3.The grievance expressed by the petitioner is that the private respondents have nothing to do with the property in question, for which, the property tax assessment has been erroneously changed in their favour without any records. It would prima facie show that the concerned official respondents did not apply their mind, before effecting the change of names.

4.Mr.K.P.Krishnadoss, learned Special Government Pleader, appearing for the respondents 1 to 3 would submit that the above stated observations made in the impugned order would take care the interest of the appellant/writ petitioner and admittedly, the property is said to be divided by the metes and bounds and if the petitioner is having any grievance, he can work out his remedy in the pending application on the file of the Sub Court, Uthamapalayam.

5.Admittedly, the property is said to be divided by metes and bounds and the learned Judge has also recorded the finding that the assessment of the property does not give any right to the individual namely the tax assessee. The purpose is fixing of the responsibility to pay the tax. It is well-settled position of law that patta or entry in the property tax do not confer any title upon the concerned individual.

6.This Court, on an independent application of proposals and the materials placed and on consideration of the arguments advanced, is of the considered view that there is no merit in this writ appeal.

7.In the result, this writ appeal is dismissed, confirming the order dated 12.03.2020, passed in W.P.(MD)No.5247 of 2020. There shall be no order as to costs.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

vs

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

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

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

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+1 CC to M/s.GP (SR-15241[F] dated 28/08/2020)

W.A(MD)No.623 of 2020
26.08.2020

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