



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.12.2020

CORAM

THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE

W.P(MD).No.18328 of 2020

S.Mahesh Sundar

.. Petitioner

Vs.

1.The Executive Officer,
Alankulam Town Panchayat,
Alankulam,
Tenkasi District.

2.V.Subramaniyan

.. Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India for issuance of Writ of Mandamus, directing the 1st respondent to mutate the entries in the record maintained by him, with respect to shop No.56 at Thaiyal Nayaki Market, Alankulam, Tenkasi District, by replacing the 2nd respondent's name with name of the petitioner in the Professional Tax Assessment No.804 and Lease (Ground Rent) Serial No.136.

For Petitioner

: Mr.P.Subbiah

For Respondents

: Mr.S.Dayalan for R1

Government Advocate

ORDER

This writ petition has been filed for a Mandamus seeking for a direction to the 1st respondent to mutate the entries in the record maintained by him, with respect to shop No.56 at Thaiyal Nayaki Market, Alankulam, Tenkasi District, by replacing the 2nd respondent's name with name of the petitioner in the Professional Tax Assessment No.804 and Lease (Ground Rent) Serial No.136.

2.Heard Mr.P.Subbiah, learned counsel for the petitioner and Mr.S.Dayalan, learned Government Advocate, who accepts notice on behalf of the first respondent.

3.By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

4.It is the case of the petitioner that the petitioner and the second respondent were partners in the Grocery Shop running in the name and style of 'K.V.S.Palasaraku Kadai' at the aforementioned address. According to the petitioner, the second respondent retired from the partnership business by executing the document dated 04.07.2012, after getting a share. It is the case of the petitioner that after the retirement of the second respondent, the partnership firm was dissolved and the petitioner became the proprietor of the said business. It is also the case of the



petitioner that the business was also changed from Grocery shop to Bannana whole sale business. It is the case of the petitioner, that he gave a representation to the first respondent on 19.03.2020 followed by a reminder on 06.10.2020 requesting the first respondent to mutate the entries in their records by replacing the second respondent's name with the petitioner's name with respect of the shop. However, it is the case of the petitioner that till date the said representations have not been considered by the first respondent. In such circumstances, this writ petition has been filed.

5.A positive direction as sought for in this writ petition cannot be granted by this Court. The only limited relief that can be granted to the petitioner is to direct the first respondent to consider the petitioner's representation seeking for mutation of the petitioner's name in the professional tax assessment No.804 and lease (Ground Rent) Sl.No.136 maintained by the first respondent. Admittedly, the petitioner has given a representation on 19.03.2020 followed by a reminder dated 06.10.2020 to the first respondent requesting him for mutating the entries by replacing the second respondent's name with the petitioner's name in the Professional Tax assessment. Admittedly, the said representation has not been considered by the first respondent till date. No prejudice will be caused to the respondents, if the petitioner's representations are considered by the first respondent on merits and in accordance with law, after hearing the second respondent and other necessary parties.

6.For the foregoing reasons, this Court directs the first respondent to consider the petitioner's representation dated 19.03.2020 and 06.10.2020, requesting the first respondent to mutate the entries in the records maintained by him with respect of the shop No.56 at Thaiyal Nayaki Market, Alankulam, Tenkasi District, by replacing the 2nd respondent's name with name of the petitioner in the Professional Tax Assessment No.804 and Lease (Ground Rent) Serial No.136 and pass final orders on merits and in accordance with law, after hearing all the necessary parties, including the second respondent, within a period of eight weeks from the date of receipt of a copy of this order.

7.With the aforesaid direction, this writ petition is disposed of. No costs.

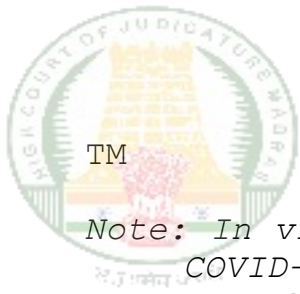
Sd/-

Assistant Registrar (AD II)

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Sub Assistant Registrar(CS)



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.

To

The Executive Officer,
Alankulam Town Panchayat,
Alankulam,
Tenkasi District.

+1 CC to M/s.P.SUBBIAH, Advocate (SR-25372[F] dated 14/12/2020)

**W.P (MD) .No.18328 of 2020
14.12.2020**

PU (CO)

KK(28.12.2020) 3P 3C