



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

**DATED: 02.03.2021**

**CORAM:**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P. (MD)No.11238 of 2017**

**and**

**W.M.P. (MD)No.8623 of 2017**

WEB COPY

P.Selvarajan @ C.M.P.Selvarajan

... Petitioner

-Vs-

1.The Commissioner,  
Madurai City Municipal Corporation,  
Anna Maalaigai,  
Madurai.

2.The Assistant Commissioner,  
Madurai City Municipal Corporation-Zone 3,  
Madurai.

3.C.M.P.Jeyabalan

... Respondents

**PRAYER:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records relating to the proceedings of the second respondent in M3A5/8901/16, dated 09.05.2017 and to quash the same and to direct the respondents 1 and 2 to restore the property tax assessment in Assessment No.97013 in the name of C.M.Ponnuchamy Nadar within a time frame as may be prescribed by this Court.

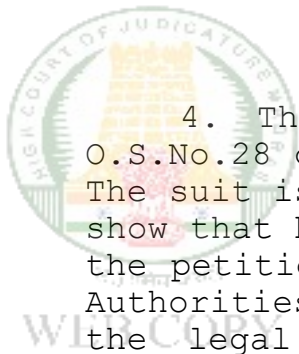
|                |                            |
|----------------|----------------------------|
| For Petitioner | : Mr.G.Aravinthan          |
| For R1 & R2    | : Mr.T.S.Mohammed Mohideen |
| For R3         | : Mrs.J.Maria Roseline     |

**ORDER**

Heard the learned counsel on either side.

2.The case on hand pertains to mutation in the property tax register in respect of the subject property. There is no dispute that the property in question belonged to Thiru.C.M.Ponnuchamy Nadar. He passed away. Thiru.C.M.Ponnuchamy Nadar left behind two daughters and three sons.

3.The specific case of the petitioner is that based on the will said to have been produced by the third respondent, the Corporation Authorities effected mutation. This is put to challenge in this writ petition.



4. There is no dispute that one of the sisters has filed O.S.No.28 of 2012 before the Jurisdictional Court seeking partition. The suit is said to be still pending. There is nothing on record to show that before effecting mutation, the corporation authorities put the petitioner or the other legal heirs on notice. The Corporation Authorities could not have acted on the application given by one of the legal heirs alone. In all these cases, the Corporation Authorities are bound to issue notice to all the legal heirs of the deceased assessee and only thereafter, pass orders on merits and in accordance with law. Such a course of action was not adopted in this case. Therefore, on this sole ground, the order impugned in the writ petition is quashed. The respondents 1 and 2 are directed to restore the name of Thiru.C.M.Ponnuchamy Nadar in the assessment register. Of-course, the rights of the parties will abide by the outcome of the pending civil suit. The Corporation is directed to take further action in the matter regarding mutation based on the outcome of the pending civil suit proceedings. The Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

rmi

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

1.The Commissioner,  
Madurai City Municipal Corporation,  
Anna Maalaigai,  
Madurai.

2.The Assistant Commissioner,  
Madurai City Municipal Corporation-Zone 3,  
Madurai.

+1 CC to M/s.J.MARIA ROSELINE, Advocate ( SR-8331[F] dated 03/03/2021 )

+1 CC to M/s.G.ARAVINTHAN, Advocate ( SR-8388[F] dated 03/03/2021 )



**W.P.(MD)No.11238 of 2017**

+1 CC to M/s.T.S.MOHAMED MOHIDEEN, Advocate ( SR-8543[F] dated  
03/03/2021 )

W.P. (MD)No.11238 of 2017

and

W.M.P. (MD)No.8623 of 2017  
02.03.2021

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