



W.P.(MD)No.13719 of 2022

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

DATED :11.11.2022

CORAM

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

W.P.(MD)No.13719 of 2022

and

W.M.P.(MD).Nos.9741 & 9743 of 2022

Subbaiah

... Petitioner

Vs.

1.The District Collector,  
Sivagangai District,  
Sivagangai.

2.The President,  
Kannankottai Panchayat,  
Devakottai Taluk,  
Sivagangai District.

3.Nallathambi.

4.Shanmugavel

... Respondents

**PRAYER :** Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the impugned order of assessment of house tax in favour of the 4<sup>th</sup> Respondent dated Nil passed by the 2<sup>nd</sup> Respondent.



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For Petitioner :Mr.R.Balakrishnan  
For Respondents :Mr.M.Prakash  
Additional Government Pleader for R1,  
:Mr.T.Villavankothai  
Additional Government Pleader for R2,  
:Mr.Rajini for R3 & R4

### **ORDER**

Today, when the matter is taken up for hearing, a Joint Memo has been produced before this Court in the presence of 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Respondents. In the said Joint Memo, it was agreed by the learned counsel appearing for the petitioner as well as the learned counsel appearing for the 4<sup>th</sup> Respondent that the tax receipt may be issued in the name of the 4<sup>th</sup> Respondent. However, all the parties have agreed that the same would not be relied upon for the purpose of establishing title in the suit, which is pending. The terms of the Joint Memo reads as follows:

*It is submitted that the above writ petition has been filed challenging the order passed by the second respondent. Admittedly the suit filed by the Writ Petitioner for declaration of title and recovery of possession and mandatory injunction is pending.*

*It is submitted that the possession of the 4<sup>th</sup> Respondent is admitted by the Writ Petitioner, as the*



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*suit is one for recovery of possession. Till the conclusion of the suit the Tax Receipt may be issued in the name of the 4<sup>th</sup> respondent. Therefore the petitioner and the respondent number 3 and 4 agree that after the disposal of the suit the decree holder can approach the 2<sup>nd</sup> respondent and get the House Tax receipt in his favour. The House Tax receipt obtained by the 3<sup>rd</sup> and 4<sup>th</sup> respondents can be relied only for the purpose of showing possession alone and the House Tax receipt will not confer any title to the 3<sup>rd</sup> and 4<sup>th</sup> respondents. To that effect this memo is being filed.*

*It is therefore prayed that this Hon'ble Court may be pleased to record this memo and pass suitable orders and thus render justice.*

2.Recording the same, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**11.11.2022**

Index : Yes / No  
Speaking Order : Yes / No  
sbn



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**MOHAMMED SHAFFIQ, J.**

*sbn*

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