



W.P.No.12347 of 2023

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 24.04.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12347 of 2023 and
WMP No.12187 of 2023

K.V.Udhayasuriyan

... Petitioner

Vs

1.The executive Officer,
Poathanur Selection Grade
Town Panchayat, Poathanur,
Namakkal District.

2.V.Chandiran

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the order of the 1st respondent in Na.Ka.No.71/2023 dated 11.04.2023 and quash the same and consequently direct the 1st respondent herein to restore the name of Petitioner in the Property Tax Register bearing No.3503 in respect of the property K.V.P Thirumana Mandapam in survey No.133/2B bearing door No.275, Thiruvalluvar Salai, Poathanur.



W.P.No.12347 of 2023

For Petitioner : Mr.J.Hariharan

For Respondents : Mr.Sajeev Kumar (for R1)
Special Government Pleader

ORDER

Mr.Sajeev Kumar, learned Special Government Pleader accepts notice for R1 and is armed with necessary instructions to enable final disposal of this matter, even at the stage of admission. In light of the order that is proposed to be passed, no notice is thought necessary to R2 at this juncture as his interests are sufficiently protected under this order.

2. The petitioner and R2 are brothers. The challenge is to a property tax assessment bearing No.3503 in respect of property K.V.P.Thirumana Mandapam in S.No.133/2B bearing Door No.275, Thiruvalluvar Salai, Pothanur, Namakkal District ('property'/ 'property in question'). The property originally belonged to the father of the petitioner and R2. The father of the petitioner passed away intestate on 25.06.1980 leaving several legal heirs besides the petitioner and R2. The property appears to presently be in litigation in O.S.No.38 of 2018 on the file of District Munsif Court, Paramathy.

3. On an application by R2, the official respondent has restored the property tax assessment to the name of Late K.Veerapapillai, father of the petitioner and R2, bearing in mind the pendency of the Suit and the present



W.P.No.12347 of 2023

uncertainty as to the name in which the property tax assessment should be made.

4. Though a proper measure on merits, it is incumbent upon the authority to have heard the petitioner as well as other legal heirs who are all stated to be the parties in O.S.No.38 of 2018.

5. Though the impugned order is amenable to statutory appeal before the Taxation Appeals Committee, there is no dispute on the position that the petitioner has not been heard prior to the passing of the impugned order and hence, in light of the violation of principles of natural justice, I am inclined to intervene under Article 226 of the Constitution of India.

6. For the aforesaid reason, impugned order dated 11.04.2023 is set aside. Let notice be issued forthwith to the petitioner, R2 and other legal heirs who are all parties to O.S.No.38 of 2018, all parties be heard and thereafter a view be taken by the authority in accordance with law as to the proper name in which the property tax assessment shall continue, subject to the result of the Suit, within a period of four (4) weeks from date of receipt of a copy of this order.

7. It is made clear that in the absence of cooperation by the parties, the proper course of action would be for the assessment to be made in the names of the original owner till the suit is decided and subject to the result of the same.



W.P.No.12347 of 2023

Dr.ANITA SUMANTH,J.

8. This Writ Petition stands disposed as above. No costs. Connected

Miscellaneous Petition is closed.

24.04.2023

Index : Yes / No
Speaking Order
Neutral Citation: Yes
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To

The executive Officer,
Poathanur Selection Grade
Town Panchayat, Poathanur,
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W.P.No.12347 of 2023 and
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