



WP(MD)No.1919 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **11.10.2023**

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THE HONOURABLE **MR.JUSTICE N.ANAND VENKATESH**

W.P.(MD)No.1919 of 2021

Salethnathan

...Petitioner

/Vs./

1.The Commissioner,
Kodaikanal Municipality,
Kodaikanal,
Dindigul District.

2.Sheela

...Respondents

PRAYER:- Petition - filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the 1st respondent to consider the petitioner's representation dated 13.10.2020 seeking to cancel the property tax receipt as well as the Assessment No.079/042/00392 and assigned D.No. 22/23A granted in favour of the 2nd respondent after conducting an enquiry upon the petitioner and the 2nd respondent.

For Petitioner : Mr.P.M.Vishnuvarthanan

For Respondents : Mr.T.S.Mohammed Mohideen (R1)

Standing Counsel

Mr.R.Manoharan (R2)



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ORDER

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This writ petition has been filed for issuance of writ of mandamus, directing the first respondent to consider the representation made by the petitioner on 13.10.2020, where the petitioner is seeking for cancellation of the property tax that has been assessed in the name of the second respondent with respect to the subject property.

2. Heard Mr.P.M.Vishnuvarthanan, learned counsel for the petitioner, Mr.T.S.Mohammed Mohideen, learned Standing Counsel for the first respondent and Mr.R.Manoharan, learned counsel for the second respondent.

3. It is brought to the notice of this Court that already a partition suit is pending in O.S.No.57 of 2016 before the District Munsif Court, Kodaikanal. While so, the second respondent had managed to get the property tax assessed in her name exclusively. The same is sought to be cancelled by the petitioner.

4. In the considered view of this Court, the assessment that has been made by the first respondent in the name of the second respondent can be made subject to the result of the suit in O.S.No.57 of 2016. That apart, the assessment of the property tax in the name of the second respondent by itself should not be



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put against the petitioner and the claim made by the petitioner in the suit should be independently considered by the concerned Court. If this clarity is given, the grievance expressed by the petitioner can be sufficiently redressed. It is made clear that the *inter se* rights between the petitioner and the second respondent will be contested in the suit and subject to the result of the suit, the first respondent shall take a decision with regard to continuation of the assessment of the subject property in the name of the second respondent.

5. This writ petition is disposed of accordingly. No costs.

11.10.2023

NCC : Yes/No
Internet : Yes/No
Index : Yes/No
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TO:-

1. The Commissioner,
Kodaikanal Municipality,
Kodaikanal,
Dindigul District.



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N.ANAND VENKATESH, J.

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Order made in
W.P.(MD)No.1919 of 2021

Dated:
11.10.2023