



W.P.(MD).No.15882 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 03.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

**W.P.(MD).No.15882 of 2023
and
W.M.P.(MD).No.13303 of 2023**

Palaniappan

... Petitioner

Vs.

1.The Karaikudi Municipality,
Through its Commissioner,
Karaikudi.

2.Gowri

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration, declaring the transfer of property tax assessment vide assessment No.111/012/900090, old assessment No.111/10847 in respect of property in T.S.No.130 part, Door No.69, Annamalai Chettiyar Street, K.Muthupattinam, Karaikudi Town, Sivagangai District, in favour of second respondent is abinitio void and illegal as it was without notice to the petitioner.

For Petitioner : Mr.V.R.Shanmuganathan

For R-1 : Mr.D.Venkatesh



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ORDER

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This Writ Petition is filed for Declaration, declaring the transfer of property tax assessment vide assessment No.111/012/900090, old assessment No.111/10847 in respect of property in T.S.No.130 part, Door No.69, Annamalai Chettiyar Street, K.Muthupattinam, Karaikudi Town, Sivagangai District, in favour of second respondent is abinitio void and illegal as it was without notice to the petitioner.

2. The contention of the petitioner is that there is a dispute regarding the suit property and he has preferred a suit in O.S.No.39 of 2014 on the file of Additional District Munsif, Karaikudi. Later, it was transferred as O.S.No.61 of 2022 to learned Principal District Munsif, Karaikudi seeking declaration that cancellation of property tax and sale as illegal. In the said suit, I.A.No.111 of 2014 is filed seeking interim injunction and the same was allowed vide order dated 22.09.2016. The second respondent is one of the parties in the above said suit and I.A. application. However, the Karaikudi Municipality is not the party in the suit. Hence, the injunction is not binding on Karaikudi Municipality, but binding on the second respondent. Moreover, there is a litigation between the petitioner and the second respondent, the first respondent ought not to have transferred the assessment in the name of the second respondent.



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WEB COPY 3. Therefore, the impugned order cannot be sustained. The impugned order is kept in abeyance. The first respondent shall take a call after the disposal of the aforesaid suit.

4. In view of the above, this Writ Petition is allowed in above terms. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

03.07.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

The Commissioner,
The Karaikudi Municipality,
Karaikudi.



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S.SRIMATHY, J.

Nsr

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