



W.P(MD)No.26485 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 19.12.2023

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26485 of 2023

and

W.M.P(MD)Nos.22773 & 22774 of 2023

D.Kothai

... Petitioner

Vs.

1.The District Collector,
Virudhunagar.

2.The President,
Aathipatti Panchayat,
Aruppukottai Taluk,
Virudhunagar District.

3.The Assistant Executive Engineer,
TANGEDCO,
Aruppukottai.

4.Shri Ramalinga Mills Private Limited,
Through its whole time Director,
212, Ramasamy Nagar,
Aruppukottai – 626 101.

... Respondents



W.P(MD)No.26485 of 2023

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records and quash the impugned order dated 14.08.2023 passed by the second respondent in respect of property tax in Assessment Nos.371 to 391 and 3857 to 3860 corresponding to Door Nos. I/628 to I/644H of the second respondent Panchayat as illegal, arbitrary, without jurisdiction and consequently forbear the third respondent from effecting any change of name in the electricity connections for these buildings in SC.No. 07-211-019-403 to 07-211-019-411, 07-211-019-486 to 07-211-019-488, 07-211-019-477 to 07-211-019-480, 07-211-019-618 to 07-211-019-620, 07-211-019-953 to 07-211-019-956, 07-211-019-438, 07-211-019-594, 07-211-019-825 in the name of the fourth respondent and further direct it to be changed in the name of the writ petitioner and for other suitable orders.

For Petitioner : Mr.H.Lakshmi Shankar
for Mr.I.Irulappan

For Respondents : Mr.M.Siddharthan
Additional Government Pleader for R.1

Mr.A.Baskaran for R.2

Mr.S.Deenadhayalan
Standing Counsel for R.3

Mr.B.Muneeswaran for R.4



W.P(MD)No.26485 of 2023

bequeathing his properties. Based on the same, the petitioner applied to the local body and thereafter assessment was made in the name of the petitioner. At this stage, at the instance of the fourth respondent, patta was mutated in the name of the company. Copy of the mutated Patta No. 2681 has been produced before this Court.

4.I wanted to know from the learned Standing Counsel appearing for the local body and the learned counsel appearing for the fourth respondent as to whether before making such mutation, the petitioner was put on notice. The categorical answer is in the negative. I am more than satisfied that there has been a flagrant breach of the principles of natural justice before passing the impugned order. On this ground, it is set aside. Before this Court what is under challenge is the mutation of the property tax assessment register. Since I am satisfied that the petitioner was not heard or put on notice before doing so, the mutation made by the local body is set aside. Since the third respondent propose to effect name change only based on the aforesaid mutations, the third respondent is also consequentially restrained.



W.P(MD)No.26485 of 2023

5.Rule 22 of the Tamil Nadu Village Panchayats (Assignment and Collection of Tax) Rules, 1999 reads as follows:

“22. Transfer of registry of ownership of houses

In effecting changes in the ownership of properties in the Assessment Book on the application of any party. whether at a general revision or between one general revision and another, the Executive Authority shall observe the following provisions, namely;–

a) in every case of absolute transfer of title, the registry of properties may be altered to correspond with the transfer of its ownership on the application of both of parties to the transfer or either of them, provided that the application for change of registry is in every case made in writing and is signed by the party or parties making it. It may be sent by post or presented in person or by duly authorised agent, or through an officer of the Registration department. Where such an application is presented by both the parties and one of them is the registered owner, change of registry as requested, may be ordered atonce. But where only one of the parties to the transfer makes the application, notice shall be served on the other party. Where the registered owner is not a party to the transaction, notice shall also be



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W.P(MD)No.26485 of 2023

issued to him whether the application for transfer of registry is presented by both the parties or one of them. If the registered owner objects to the proposed transfer, no change shall be made unless the person who claims to be the owner produces satisfactory legal evidence. Where only one party to the transaction applies and the other either objects or is silent, the parties should be connected by a complete chain of documents. When the chain is not complete, it should be filed in by other evidence, such as statements of respectable persons and tax receipts. A month's time shall be allowed for filing objections and if any objection is found to be valid, transfer of registry shall not be made.

b)

c)

(d)(1)The Executive Authority may, on production of satisfactory proof, order transfer of registry in the case of transfer which accrue by succession.”

When the assessment was in the name of T.R.Dhinakaran, mutation can be effected by the second respondent only in terms of the aforesaid statutory rule.



W.P(MD)No.26485 of 2023

6.This writ petition is allowed on these terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

19.12.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

Note: Issue order copy on 22.01.2024.

To

The District Collector,
Virudhunagar.



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G.R.SWAMINATHAN, J.

MGA

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