



W.P.No.10791 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2024

CORAM:

THE HONOURABLE **MRS. JUSTICE V.BHAVANI SUBBAROYAN**

W.P.No.10791 of 2024

1. Chandrasekaran

2. C. Poornima Devi

.. Petitioners

Versus

1. The District Collector,
Erode District
State highway 96,
Opposite District Court,
Erode – 638 011.

2. The Assistant Director,
Town Panchayat,
Perundurai,
Erode – 638 052.

3. The Executive Officer,
Town Panchayat,
Perundurai,
Erode – 638 052.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the Respondents to pass orders on the application for assessment of property tax of the Commercial Building suit + 3 floors admeasuring an extent of 2025 sq.m



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in S.F.No. 64/1A1A2, Perundurai, Erode and issue property tax and pass orders.

For Petitioners : Mr.L. Chandrakumar

For Respondents 1 and 2 : Mr. M. Shahjahan,
Special Government pleader

For Respondent -3 : Mr. Yogesh Kannadasan.
Special Government pleader

ORDER

The petitioners have filed this writ petition seeking issuance of Writ of Mandamus directing the Respondents to pass orders on the application for assessment of property tax of the Commercial Building suit + 3 floors admeasuring an extent of 2025 sq.m in S.F.No. 864/1A1A2, Perundurai, Erode and issue property tax and pass orders.

2. In view of the consent expressed by the learned counsel appearing for either side, this petition is taken up for final disposal.

3. The case of the petitioners are that he has purchased a piece and parcel of land comprised in Old Ward No.8 Ward No.5, S.F.No.132A/1 , New R.S.No.864, Perundurai Taluk, Erode admeasuring an extent of 90.5



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cents vide registered sale deeds in Doc.No.5552 of 2012 and Doc.no.25 of 2013 dated 20.12.2012 from one Mr.S. Palanisamy, Doc No.3453 of 2022 dated 21.04.2022 from C.Selvam and S.Devimalar, Doc No.8398 & 8399 of 2022 dated 25.10.2022 from one K. Mynavathy, Doc No.910 of 2023 dated 10.02.2023 and Doc.No.1152 of 2023 dated 21.02.2023 from the legal heirs of one K.P.Krishnasamy within the jurisdiction of Sub-Registrar, Perundurai, Erode. While so, the said P.C. Ramasamy who is the original vendor of the suit properties had filed a suit in O.S.No.134 of 2009 before the Sub-Judge, Perundurai, Erode sought relief for permanent injunction and to set aside the executed sale deeds. Further the Sub-Court, Perundurai had dismissed the above suit vide order dated 22.11.2012 and the same was also confirmed by this Court in S.A.No.647,912 of 2014 vide order dated 05.04.2022. Aggrieved over the second appeal order passed by this Court the said Mr.P.C.Ramasamy preferred a Special Leave Petition before this Court in S.L.P(civil)No.18148-18149 of 2022 and the same was dismissed vide order dated 20.10.2022. The Tahsildar, Perundurai Taluk also issued Joint patta in patta No.1056 for the subject property in the name of the petitioners. Thereafter, the petitioners also constructed a commercial building for three floors after getting approval



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from the authorities concerned. When this being the case the previous vendors of the property one Mr.C.Selvam and Mrs. S. Devimalar have now filed a suit in O.S.No.623 of 2023 before the District Court Erode seeking reliefs for cancellation of sale deed and permanent injunction. The sum and substance of the case is that the petitioners have made several representations to the respondents to consider the representation of the petitioner for assessment of property tax. Pursuant to which the second respondent had issued a letter No.Oo.Mu.5326/2024/Pa3 dated 13.03.2024 directing the 3rd respondent to consider the application of the property tax and pass orders. However, the said applications were not considered. Hence, this petition.

4. The learned counsel for the petitioners submitted that the petitioners are the owner of the subject property and the same was established by the orders passed by the Court below and the Judgment passed by this Court. Further joint patta was also issued by the concerned Tahsildhar. Hence, prays to allow this petition.

5.The learned Special Government pleader appearing for the



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Respondents submitted that they will consider the case of the petitioner and take action in the manner known to law.

6. I have given anxious consideration to either side submissions and perused the materials available on record.

7. On perusal of records it is seen that the only hindrance for the 3rd respondent is the case filed by the property one Mr.C.Selvam and Mrs. S. Devimalar have now filed a suit in O.S.No.623 of 2023 before the District Court, Erode.

8. Considering the facts of the case, this Court is of the view that to substantiate the case of the petitioners have obtained favourable orders, from the Court below and order from the Hon'ble Apex Court. Further more patta was also issued in the name of the petitioners. Hence, this Court is inclined to direct the third respondent to proceed with the application filed by the petitioners for assessment of property tax of the Commercial Building suit + 3 floors admeasuring an extent of 2024 sq.m in S.F.No. 64/1A1A2, Perundurai, Erode within a period of six weeks



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from the date of receipt of a copy of this order.

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7. With the aforesaid direction, this Writ Petition stands disposed
of. No costs.

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1/2

Speaking order : Yes/No

Neutral citation : Yes/No

Index : Yes/No

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Erode District
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Opposite District Court,Erode – 638 011.

2. The Assistant Director,
Town Panchayat,Perundurai,
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3. The Executive Officer,
Town Panchayat,
Perundurai,Erode – 638 052.

Note: The Registry is directed to issue order copy on 03.05.2024



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V.BHAVANI SUBBAROYAN, J.

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