



W.P.(MD)No.6228 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 14.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.6228 of 2024 and
WMP(MD) No.5837 of 2024

Sivagurunathan

... Petitioner

Vs

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Zonal No.5,Thiruparakundram,
Madurai Corporation,
Madurai.

3.Dhanalakshmi

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus, Certiorarified Mandamus, calling for the records relating with the impugned property tax receipt dated 31.01.2024 issued by the respondents 1 and 2 for the building in D. No.109-B/1, Bharathiyar Street, Jaihindhpuram, Madurai in Assessment No.115/081/900392 and Old Assessment No.



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115/114475 in favour of the 3rd respondent and quash the same and consequently directing the respondents 1 and 2 to restore the property tax of the said building in the name of Ramachandran by considering the petitioner's objection dated 12.06.2023 within time limit as prescribed by this Court.

For Petitioner : Mr.S.Saravana Kumar
For R1 & R2 : Mr.F.Deepak
Standing Counsel

ORDER

Challenging the property tax receipt issued by the respondent Corporation in the name of one Dhanalakshmi/the third respondent herein is under challenge in this writ petition.

2.The learned counsel appearing for the petitioner submits that the petitioner has purchased a property in D.No.109-B/1, R.S.No. 2/5 to an extent of 469 sq.ft from one Dhanam and Chithra, by way of a sale agreement dated 10.01.2014. However, the said Dhanam and Chitra have created a sale deed in favour of one Muthupandi and his mother Pandiyammal on 16.06.2014. Therefore, the petitioner has filed



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a suit in O.S.No.20 of 2015 on the file of the Principal District Judge, Madurai as against the said Dhanam, Chithra and Muthupandi and the same is still pending. Pending the suit, the suit property was purchased by one Dhanalakshmi, the third respondent herein vide Document No. 16254/2021 dated 22.12.2021, thereby, the property tax receipt for the subject property has been issued by the respondent Corporation in favour of the third respondent and the same is challenged in this writ petition.

3.The learned counsel appearing for the petitioner submits that though the petitioner has raised an objection on 12.06.2023, the respondent Corporation has not considered the same and the property tax receipt has been issued in favour of the third respondent, though a civil suit on the subject property is pending before the Principal District Court, Madurai.

4.Mr.F.Deepak, learned Standing Counsel takes notice for the respondents 1 & 2.



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5. Since it is reported that the suit in O.S.No.20 of 2015 for the relief of specific performance on the subject property is pending before the Principal District Court, Madurai, the petitioner has to work out his remedy on the outcome of the pending civil suit. Accordingly, this writ petition is dismissed with a liberty to the petitioner to work out his remedy in the civil suit filed by him. After obtaining a decree in favour of him, the petitioner can very well approach the concerned authorities for necessary relief. No costs. Consequently, connected Miscellaneous petition is closed.

14.03.2024

NCC : Yes / No.

Index : Yes / No.

Internet: Yes / No.

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- 2.The Assistant Commissioner,
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B.PUGALENDHI, J.

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