



**WP(MD)No.14948 of 2015**

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 05.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

**WP (MD) No.14948 of 2015**  
**and**  
**WMP (MD) No.1769 of 2020**

1.C.Jeyaraj  
2.R.Muthukumar  
3.K.Kumarakurupandiyan  
4.V.Krishnan ... Petitioners

Vs

The Commissioner,  
Karaikudi Municipality,  
Karaikudi,  
Sivagangai District. ... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of mandamus directing the respondent to assess the house tax on the petitioner's Soodamanipuram, Alagappapuram, Karaikudi, Sivagangai District within the time stipulated by this Court.

For Petitioners : Mr.S.Rajasekar

For Respondent : Mr.D.Venkatesh



**WP(MD)No.14948 of 2015**

**ORDER**

WEB COPY

The petitioners claim that they are residing in Door.Nos.3, 12, 3/5 and 3/4 of Soodamanipuram, Karaikudi, Sivagangai District. According to the petitioners, the land belongs to Ilupaikudi Sri Suyamprakasa Eswarar Temple Devasthanam. They filed this writ petition seeking a writ of mandamus directing the respondents to assess the house tax on the petitioners' houses in Door Nos.3, 12, 3/5 and 3/4 of Soodamanipuram, Karaikudi, Sivagangai District.

2.The learned Counsel for the petitioners submits that these petitioners have constructed dwelling house and residing therein for more than three decades. They are also paying the rent to the temple. They have family card, voter identity card, aadhaar card in the above address. They have also been provided with electricity service connection and telephone connection. When the petitioners were willing to pay the house tax, the respondent is not



**WP(MD)No.14948 of 2015**

collecting the tax and therefore, they have submitted a representation to the respondent on 13.07.2015 and filed this writ petition.

3.The learned Counsel for the respondent submits that these petitioners are encroachers of the temple land. A portion of the Ilupaikudi Sri Suyamprakasa Eswarar Temple was alienated in favour of the Co-Operative Society and the society formed an approved layout and sold the plots to various persons. With regard to the remaining plots, there is a dispute with the temple and the Municipality.

4.The Co-Operative Society has formed a layout and gifted the property to the municipality and the vacant places are in illegal occupation of the encroachers. The municipality has issued notice for eviction on the directions of this court in WP(MD)Nos.8020 and 4563 of 2006 dated 19.06.2007. While so the encroachers have filed the writ petitions in WP.Nos.9300 to 9305 of 2007, etc., and they were dismissed by order dated 25.02.2008 with



**WP(MD)No.14948 of 2015**

liberty to the municipality to proceed as against the unauthorised structures in accordance with law.

Some of the notice issued by the municipality were taken up to the Division Bench of this court in WP(MD)10034 of 2009, etc., batch and this Court had dismissed the writ petition vide order dated 30.10.2013 that the unauthorised construction cannot be regularised. The learned Counsel also submits that the petitioners Jeyaraj, R.Muthukumar, V.Krishnan, K.Kumarakurupandiyan are also parties to the said batch of the writ petitions.

5.This Court considered the rival submissions made and perused the materials placed on record.

6.The petitioner claims that they are tenants of the temple property of Ilupaikudi Sri Suyamprakasa Eswarar Temple Devasthanam. The property leased out was a vacant land and the petitioners have constructed houses and sought assessment of property tax. The respondent Municipality has not assessed the house property tax and therefore, the petitioner is before this Court.



**WP(MD)No.14948 of 2015**

7. Though the petitioners claim that they are the tenants of the temple, the temple administration is not made as a party to this writ petition. Further admittedly the petitioners have not obtained any planning permission from the municipality. The Municipality has already issued notice under the provisions of the Tamil Nadu Public Premises (Eviction and Unauthorised Occupants) Act, 1975, which was challenged by the petitioners in WP(MD)Nos.10034 of 2009, etc., batch, wherein the Division Bench of this Court has passed the following orders:

*"(i) The Municipal Commissioner, Karaikudi Municipality, the Joint Commissioner, Hindu Religious and Charitable Endowments Department, Sivagangai and the Tahsildar, Karaikudi along with the Taluk Surveyor shall conduct a joint survey in respect of the entire subject property within a period of two weeks from the date of receipt of a copy of this order.*

*(ii) The portion of the property sold by the Temple to the Co-Operative Society*



WEB COPY



**WP(MD)No.14948 of 2015**

may be demarcated and illegal / unauthorised constructions therein are directed to be demolished within a period of four weeks from the date of completion of joint survey.

(iii) In respect of the claim of the temple, the competent authorities under the Hindu Religious and Charitable Endowments Act are directed to initiate appropriate actions under the provisions of the Hindu Religious and charitable Endowments Act and by following the procedures.

(iv) With reference to the encroachments, the competent authorities are directed to evict the encroachers within a period of four weeks from the date of completion of joint survey.

(v) The respondents/ competent authorities concerned are directed to comply with this order within the time limit as stipulated by this Court. In the event of failure further actions are to be initiated, since several orders have been passed by this Court to demolish the unauthorised constructions and to remove the encroachments.



WEB COPY



**WP(MD)No.14948 of 2015**

*In the result, all the writ petitions and contempt petitions are disposed of. There shall be no orders as to costs. Consequently, connected miscellaneous petitions are closed. Post the matter for reporting compliance on 04.12.2023."*

8.In view of the above orders of the Division Bench of this Court in respect the subject properties, this writ petition is dismissed. No costs. Consequently connected miscellaneous petition is also dismissed.

05.03.2024

Internet : Yes / No

To

The Commissioner,  
Karaikudi Municipality,  
Karaikudi,  
Sivagangai District.



WEB COPY



**WP(MD)No.14948 of 2015**

**B. PUGALENDHI , J .**

dsk

**WP (MD) No .14948 of 2015**

**05.03.2024**