



W.P.(MD)No.24447 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.11.2024

CORAM

**THE HONOURABLE MR.JUSTICE K.KUMARESH BABU**

**W.P.(MD)No.24447 of 2016**

**and**

**W.M.P.(MD)No.17642 of 2016**

Stephen Pattamgattiar

...Petitioner

Vs

- 1.The District Collector,  
Office of the District Collector,  
Thoothukudi District.
- 2.The Commissioner,  
Municipalities Office,  
Kayalpattinam,  
Thoothukudi District.
- 3.The Revenue Divisional Officer,  
Office of the Revenue Divisional Office,  
Tiruchendur,  
Thoothukudi District.
- 4.The Tahsildar,  
Office of the Tahsildar,  
Tiruchendur Taluk,  
Thoothukudi District.



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5.The Revenue Inspector,  
Municipalities Office,  
Kayalpattinam,  
Thoothukudi District.

6.The Village Administrative Officer,  
Kayalpattinam Southzone,  
Tiruchendur,  
Thoothukudi District.

7.William Santhanam

... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in ந.க.எண்.165/2013/அ1 dated 12.09.2014 on the file of the second respondent and quash the same as illegal and consequently direct the second respondent to take appropriate action to cancel the house tax taxation No.10001, in Kayalpattinam Municipality, which stands in the name of Santha Esthow Church, and to transfer the name of said house tax taxation as mentioned in the earlier receipts as Santhose Estove Swamy Kovil Manager within the time stipulated by this Court.

For Petitioner : Mr.A.D.Ganesha Moorthi

For R-1 and R-3 : Mr.J.K.Jayaselan  
to R-6 Government Advocate

For R-2 : V.Nirmal Kumar

For R-7 : Mr.G.Mohan Kumar



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**ORDER**

**WEB COPY** Heard Mr.A.D.Ganesha Moorthi, learned counsel for the petitioner, Mr.J.K.Jayaselan, learned Government Advocate for the respondents 1 and 3 to 6, V.Nirmal Kumar, learned counsel for the 2<sup>nd</sup> respondent and Mr.G.Mohan Kumar, learned counsel for the 7<sup>th</sup> respondent.

2. This Writ Petition has been filed challenging the order dated 12.09.2014 on the file of the second respondent and to consequently direct the second respondent to take appropriate action to cancel the house tax taxation No.10001, in Kayalpattinam Municipality, which stands in the name of Santha Esthow Church, and to transfer the name of said house tax taxation as mentioned in the earlier receipts as Santhose Estove Swamy Kovil Manager.

3. Admittedly, the house tax receipt stands in the name of Santhosh Esthow Church Temple. Challenge in the Writ Petition is challenging the tax receipt that has been issued by the second respondent in the name of the said Church. From the records, it could be seen that the said Church has not been made as party. However, the learned counsel for the



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petitioner would claim that the seventh respondent is the Manager of the said Church. The reading of the impugned order would suggest that there has been disputes in the management of the Church itself and directed the parties to approach the Civil Court for redressing their grievances.

4. Firstly, when the Church itself has not been made a party to this Writ Petition, I am of the view that the writ petition itself could not be entertained. There was some disputes with regard to the management of the Church and as rightly pointed out by the second respondent, it is only for the petitioner to avail remedy before the appropriate civil court.

5. Accordingly, this Writ Petition is disposed of with liberty to the petitioner to approach the appropriate civil court for appropriate remedy. No costs. Consequently, connected miscellaneous petition is closed.

**11.11.2024**

NCC:yes/no  
Index:yes/no  
Internet:yes/no  
Nsr



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**To:**

WEB COPY

- 1.The Inspector General of Registration,  
Santhome High Road,  
Mylapore, Chennai – 28.
- 2.The District Registrar, (Admin),  
District Registrar Office,  
No.52, Sangar Agam,  
South Agraharam, Thenkarai,  
Periyakulam – 626 501.
- 3.The Sub Registrar,  
Andipatti Sub Registrar Office,  
No.108/9, Melaodai Street,  
Andipatti – 625 512.



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**K.KUMARESH BABU, J.**

Nsr

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