



W.P.No.32103 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2025

CORAM:

THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.32103 of 2016
and W.M.P.Nos.27847 & 27848 of 2016

Alwar Purushothaman Naidu

...Petitioner

-Vs-

1.The Commissioner,
Tiruvannamalai Municipality,
Municipality Office,
Tiruvannamalai.

2.P.Balagopal

3.R.Arunkumar

4.N.Udayasankar

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Certiorarified Mandamus calling for the records relating to the impugned notice dated 23.08.2016 in office Ref: Pe.Ma.No.0200/2015/A2 and the notice dated 06.09.2016 in office Ref:Na.Ka.No.200/2015/A2 issued by the first respondent with respect to the house property bearing Door No.13/6, Chennappar Street, Tiruvannamalai Town and District and quash the same and consequently forbearing the first respondent from cancelling the



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property tax assessment in the name of the petitioner or from transferring the said property tax assessment in the name of the respondents 3 and 4 herein till the suit O.S.No.196 of 2010 on the file of the Sub Court, Tiruvannamalai is finally decided and disposed.

For Petitioner : Mr.P.Mani

For Respondent 1 : Mr.B.Anand

For Respondent 2 : A.O.S. not filed

For Respondents 3 to 4 : Mr.R.Sathish Kumar

ORDER

The petitioner has filed this writ petition to call for the records relating to the impugned notice dated 23.08.2016 in office Ref: Pe.Ma.No.0200/2015/A2 and the notice dated 06.09.2016 in office Ref:Na.Ka.No.200/2015/A2 issued by the first respondent with respect to the house property bearing Door No.13/6, Chennappar Street, Tiruvannamalai Town and District and quash the same and consequently forbearing the first respondent from cancelling the property tax assessment in the name of the petitioner or from transferring the said property tax assessment in the name of the respondents 3 and 4 herein till the suit O.S.No.196 of 2010 on the file of the Sub Court, Tiruvannamalai is finally decided and disposed.



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2. Learned counsel for the petitioner submitted that the house property bearing of Door No.6, New Door No.13, Chennappar Street, Tiruvannamalai Town and District, measuring 3,022 sq.ft. comprised in T.S.No.1653 originally belonged to his mother-in-law Mrs.Govindhammal as she had purchased the same in and by a registered sale deed dated 22.09.1952. The petitioner's mother-in-law Smt.Govindhammal passed away on 05.04.1996 leaving behind her son Balagopal and her daughter Smt.Dhanalakshmi, who is the wife of the petitioner herein, they both succeeded in the property equally. The petitioner's wife namely Smt.Dhanalakshmi has settled her half share in the said house property in favour of the petitioner in and by a registered settlement deed dated 05.05.2008, registered as document No.5229/2008 in the office of the Joint Sub Registrar-II, Tiruvannamalai. The petitioner states that the said settlement deed executed by his wife has been acted upon.

2.1. Learned counsel for the petitioner would further submitted that



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on the basis of the said settlement deed executed by the petitioner's wife in favour of the petitioner, property tax has been assessed with respect to the said house property in the name of the petitioner and he has been paying the property tax with respect to the said house property since 2009 for the past eight years. Due to threat of eviction from the second respondent, the petitioner and his wife filed the suit O.S.No.181 of 2008 on the file of the Principal District Munsif Court, Tiruvannamalai against the second respondent herein for permanent injunction restraining him from forcibly evicting them from the said house property. The said suit was decreed on 30.07.2009 and permanent injunction has been granted against the second respondent. The petitioner also filed the suit O.S.No.196 of 2010 against the second respondent herein and the Joint Sub Registrar-II, Tiruvannamalai for partition and separate possession of his $\frac{1}{2}$ share in the said house property and for permanent injunction restraining the second respondent herein from alienating or encumbering the said house property and the said suit is pending as on date of this writ petition.

2.2. Learned counsel for the petitioner would further submitted that the second respondent herein executed a revocation deed dated 22.06.2009



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revoking the settlement deed dated 05.05.2008 executed by the petitioner's

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wife in favour of the petitioner with respect to the said house property and the same was registered by the Joint Sub Registrar II, Tiruvannamalai. Hence, the petitioner herein sent a representation dated 10.12.2012 to the Joint Sub Registrar-II, Tiruvannamalai to cancel the registration of the said revocation deed. Since, the said representation was not considered, the petitioner herein filed W.P.No.4374 of 2011 before this Court to issue a writ of mandamus directing the Joint Sub Registrar-II, Tiruvannamalai to consider the said representation and pass necessary orders. However, this court was pleased to pass final orders in the said writ petition directing the petitioner herein to work out his remedy and seek appropriate relief in the O.S.No.196 of 2010 already filed by him for partition and separate possession. Thereafter, the petitioner filed petition to amend the plaint with respect to the said revocation deed executed by the second respondent and suitably amended the plaint. While the said suit O.S.No.196 of 2010 filed by the petitioner for partition and separate possession was pending, the second respondent herein sold the entire house property including the petitioner's share in favour of the respondents 3 and 4 herein as per the registered sale deed dated 14.03.2012.



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2.3. Learned counsel for the petitioner would further submit that the respondents 3 and 4 herein are the pendente lite purchasers. The respondents 3 and 4 herein submitted a petition before the first respondent to cancel the property tax assessment in the name of the petitioner as they have purchased the said house property. On the basis of the petition filed by the respondents 3 and 4, the first respondent issued the notice date 23.08.2016 calling upon the petitioner as well as the respondents herein to produce their respective title deeds, encumbrance certificate, extract from Town Survey Field Register and orders passed by the Civil Court, on 06.09.2016. The first respondent once again issued the final notice dated 06.09.2016 (served on the petitioner on 09.09.2016) calling upon the petitioner to appear before him on 12.09.2016 at 5.00 pm and produce his documents failing which the property tax assessment with respect to the said house property will be transferred in the name of the respondents 3 and 4 herein. Aggrieved by the same, the petitioner has come up with the present writ petition.

4. Learned counsel appearing for the first respondent would submit that the name transfer of the property tax assessment will be done by the first



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respondent, only after the outcome of the suit.

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5. Heard the learned counsel on either side and perused the materials available on record.

6. Recording the above submission of the learned counsel appearing for the first respondent, this Court directs the first respondent to transfer the property tax assessment of the subject property, only after the outcome of the suit O.S.No.196 of 2010.

7. This writ petition is disposed of with the aforesaid observation and direction. No costs. Consequently, connected miscellaneous petitions are closed.

26.02.2025

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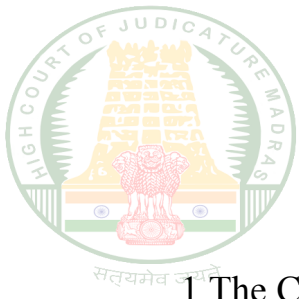
Index : Yes/No

Speaking/Non Speaking order

Neutral Citation : Yes/No

To:

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1. The Commissioner,
Tiruvannamalai Municipality,
Municipality Office,
Tiruvannamalai.

J.SATHYA NARAYANA PRASAD, J.

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