



W.P(MD)No.2861 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.2861 of 2025
and
W.M.P(MD)No.2014 of 2025

K.Asokan

... Petitioner

Vs.

1.The Commissioner,
Tenkasi Municipality,
Tenkasi,
Tenkasi District.

2.A.V.S.Sankarasubramanian,
Trustee of Arulmigu Sangaralinga Swamy
Temple Devasthanam,
No.10, North Chokker Street,
Tenkasi.

3.Sethuramalingam
4.Thiyagarajan
5.Kuthalingam
6.Baskar
7.S.Esakkiraja

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in Na.Ka.No.2484/2023/A1 dated 24.01.2025 issued by the first respondent and quash the same as illegal and consequently direct the first respondent to restore the property tax assessment owner name as P.K.S.Sankara Mudhaliar and 17 persons within a time stipulated by this Court.

For Petitioner : Mr.G.R.Sathish
for Mr.K.P.Sankarakumarakuruparan

For Respondents : Mr.P.Athimoolapandian
for R.1

Ms.V.Janaki Devi
for R.3 to R.7

No Appearance for R.2

ORDER

Heard both sides.

2.The only question that arises for consideration is whether the impugned order passed by the Commissioner, Tenkasi Municipality effecting mutation in the property tax assessment register is to be interfered with on the ground of violation of principles of natural justice.



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3.It is not in dispute that the property was assessed in the name of the writ petitioner's family. The third respondent submitted an application on 16.10.2023 for effecting name change. According to the third respondent, the property ought to be assessed only in the name of the second respondent temple. The writ petitioner having come to know about the said request submitted before the local body that no further action should be taken in view of the pendency of O.S.No.270 of 2023 on the file of District Munsif Court, Tenkasi. In view of the same, the local body decided to take further action only based on the outcome of the suit. The suit came to be dismissed for default on 15.10.2023. IA was filed for restoration but the said IA was dismissed as withdrawn.

4.In view of the subsequent developments, the third respondent submitted a fresh application dated 08.01.2025. Legal opinion was obtained by the local body on 21.01.2025. The writ petitioner through his counsel sent a notice on 22.01.2025 calling upon the local body not to effect any mutation based on the request from the third respondent. After obtaining a fresh opinion on 24.01.2025, the impugned order came to be passed effecting mutation in the property tax assessment register. The

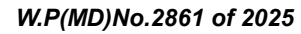


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names of the members of the writ petitioner's family were deleted and it was directed that the petition mentioned property should be assessed in the name of Keela Sangaralinga Swamy temple. Challenging the same, this writ petition has been filed.

5.The sequence of events set out above would clearly show that the local body had not issued any notice in the matter to the writ petitioner. When a person's name is deleted from the property tax assessment register, it does have a civil consequence. The local body was obliged to issue notice to the assessee the moment an application for mutation was received. Not having done so constitutes a clear procedural lapse on the part of the local body.

6.On this sole ground, I interfere. I have not gone into the merits of the matter. The order impugned in this writ petition is set aside. The matter is remitted to the file of the first respondent. The first respondent shall issue a formal notice to the assessee. It is enough if a formal notice is issued only to the writ petitioner. The notice served on the writ petitioner shall be deemed to have been served on all the assessees.



8.This Writ Petition is allowed accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

09.10.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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G.R.SWAMINATHAN, J.

MGA

To

The Commissioner,
Tenkasi Municipality,
Tenkasi,
Tenkasi District.

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