BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10198 of 2025
and
W.M.P.(MD)No.7590 of 2025

S.Anantha Kumar ... Petitioner

-vs-

1.The District Collector,
Collectorate, Nagercoil,
Kanyakumari District,
Kanyakumari.

2.The Tahsildar,
Agasteeswaram Taluk, Collectorate,
Nagercoil, Kanyakumari District.

3.The Village Administrative Officer,
Vadaseri West Village,
Krishnankovil, Agasteeswaram Taluk,
Nagercoil, Kanyakumari District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in pursuant to the Impugned Order issued by the second respondent in A4/1820/2025 dated 20.03.2025 and quash the same and consequently, direct the respondents to collect the Revenue Tax from the petitioner for the property situated in SF No.A4/27-3 in Vadaseri Village, Agasteeswaram Taluk, Kanyakumari District.

For Petitioner	:	Mr.M.Saravanakumar
For Respondents	:	Mr.C.Venkatesh Kumar Special Government Pleader

ORDER

This Writ Petition has been filed seeking to quash the impugned order of the second respondent, dated 20.03.2025 and a consequential direction to the respondents to collect the Revenue Tax from the petitioner for the property situated in SF No.A4/27-3 in Vadaseri Village, Agasteeswaram Taluk, Kanyakumari District.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner submits that the petitioner purchased 2.890 Cents of land from one Dhinakaran, S/o.Sankaralingam, for a valid consideration and the same was registered as Document No.46/2024 on 05.01.2024 and after sub-division, S.No.A4/27-3 was assigned. The petitioner has obtained Patta and SLR Sketch in his name and is in possession of the property.

The petitioner submitted a representation to the respondents 2 and 3 requesting issuance of the Revenue Tax Receipt for the property, but the second respondent passed the impugned order referring to a partition suit pending against the original vendor and citing a Government Letter, dated 13.03.2009.

4. The learned counsel submits that the Government Letter dated 13.03.2009 only pertains to Patta and subdivision and does not relate to the issuance of a Tax Receipt, especially, since the respondents have already issued the Patta in the name of the petitioner. The reasons assigned by the second respondent in the impugned order dated 20.03.2025 are neither clear nor convincing, rendering the order legally untenable and therefore, the same is liable to be quashed.

5. The learned Special Government Pleader appearing for the respondents submits that the suit in respect of the property in question is still pending, involving the original vendor and thus, the issue of ownership has not been finally decided. Therefore, the petitioner's request for issuance of a Revenue Tax Receipt is premature. As the title to the property is still under dispute due to the ongoing partition suit, the petitioner cannot claim clear and undisputed ownership and issuance of the Revenue Tax Receipt is not warranted at this stage. The second respondent rightly referred to the pending suit and the Government Letter dated 13.03.2009 in the impugned order, as the petitioner's request is directly connected to the unresolved partition suit and therefore, the petitioner has no legal right to demand issuance of a Revenue Tax Receipt until the partition suit is resolved. Hence, the learned Special Government Pleader requests that the writ petition be dismissed, as it is premature and based on an unresolved issue of ownership.

6. Heard both sides.

7. Considering the above submissions, this Court is of the view that the property in question is the subject matter of a pending partition suit and as the ownership is still in dispute, the petitioner's request for issuance of a Revenue Tax Receipt is premature. Since the title to the property has not been conclusively established due to the ongoing suit, the petitioner cannot claim clear ownership and thus, the request for the Revenue Tax Receipt lacks merit.

8. Further, this Court finds that the second respondent has rightly referred to the pending partition suit and the relevant Government Letter dated 13.03.2009 in the impugned order, as it pertains to Patta and subdivision matters, not the issuance of the Revenue Tax Receipt and rejected the claim of the petitioner. It is a settled law that no action regarding property rights, such as the issuance of a Revenue Tax Receipt, should be taken while the ownership dispute is unresolved.

9. In view of above, this Court concludes that the writ petition lacks merit and is accordingly dismissed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **09.04.2025**
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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