BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.07.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MR.JUSTICE K.RAJASEKAR

W.A(MD)No.1867 of 2025
and
C.M.P(MD)No.10654 of 2025

T.Srinivasan ... Appellant / Writ Petitioner

Vs.

1.The Revenue Divisional Officer,
O/o.The Revenue Divisional Officer,
Padmanabhapuram,
Thuckalay,
Kanyakumari District.

2.The Tahsildar,
Vilavancode Taluk Office,
Vilavancode Post,
Kanyakumari District.

3.The Village Administrative Officer,
O/o. The Village Administrative Officer,
Kiliyur Village,
Vilavancode Taluk,
Kanyakumari District. ... Respondents / Respondents

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 29.11.2024 made in W.P(MD)No.22829 of 2018 and allow the Writ Appeal.

For Appellant : Mr.M.Saravanakumar

For Respondents : Mr.A.Kannan
Additional Government Pleader

JUDGMENT

(By G.R.SWAMINATHAN, J.)

Heard both sides.

2.The appellant purchased the petition mentioned lands in Survey Nos. 510/6 and 508/11A from one Nesammal vide sale deed dated 28.03.2003 (Doc No.551/2003) and sale deed dated 29.04.2011 (Doc No.1030/2011) from one Nesammal. Since then, the appellant is in possession. The petitioner mentioned property measures totally 92 cents. The appellant states that in respect of Survey No.508/11A, he was issued with joint patta and that in respect of Survey No.510/6, he is having a separate patta. Copy of the pattas has been enclosed in the typed set of papers. All that the appellant wants is that the property kist should be collected by the revenue authorities. The appellant had approached the authorities. The Tahsildar, Vilavancode Taluk vide letter dated 25.10.2018 informed the appellant that since partition dispute is pending between his brother Renganathan and the appellant in O.S No.110 of 2011 on the file of the Additional District Court, Nagercoil, the revenue tax cannot be collected from the appellant. The Tahsildar was labouring under the impression that the collection of tax will confer right on the assessee. Challenging the said letter, the appellant filed W.P.(MD)No.22829 of 2018. The learned single Judge vide order dated 29.11.2024 dismissed the writ petition. Aggrieved by the same, this writ appeal has been filed.

3.The reason assigned by the Tahsildar, Vilavancode Taluk may not be right. Merely because the tax is collected from the appellant, that will not come in the way of the rival claimant from establishing his right before the civil Court. It is well settled that any entry in the revenue record will not confer a right or extinguish the right if already existing. The very purpose of issuing patta is to collect kist. Since patta is in favour of the appellant, the revenue authorities are obliged to collect kist / revenue tax from the appellant. The order of the learned single Judge is set aside. The order impugned in the writ petition is set aside. The right of the appellant will abide by the outcome of O.S.No.110 of 2011 on the file of the Additional District Court, Nagercoil.

4. This Writ Appeal is allowed accordingly. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

[G.R.S., J.] [K.R.S., J.]
11.07.2025

NCC : Yes / No
Internet : Yes / No
Index : Yes / No
MGA

To

1.The Revenue Divisional Officer,
O/o.The Revenue Divisional Officer,
Padmanabhapuram, Thuckalay,
Kanyakumari District.

2.The Tahsildar, Vilavancode Taluk Office,
Vilavancode Post, Kanyakumari District.

3.The Village Administrative Officer,
O/o. The Village Administrative Officer,
Kiliyur Village, Vilavancode Taluk,
Kanyakumari District.

Copy to

The Additional District Court, Nagercoil.

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G.R.SWAMINATHAN, J.

and

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