BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 08.07.2025

CORAM

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

W.A(MD) No.1817 of 2025
and
C.M.P.(MD)No.10298 of 2025

S.Anantha Kumar ... Appellant / Writ Petitioner

Vs.

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

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

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

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent, praying this Court to set aside the order dated 09.04.2025 made in W.P.(MD)No. 10198 of 2025 and allow the writ appeal.

For Appellant : Mr.M.Saravanakumar

For Respondents : Mr.N.Satheeshkumar
Additional Government Pleader

JUDGMENT

(Judgment of the Court was made by **G.R.SWAMINATHAN, J.)**

Heard both sides.

2. The appellant purchased the petition mentioned property from one Dhinakaran vide sale deed dated 05.01.2024. The said Dhinakaran in turn had purchased the property from one Anna Lakshmi vide sale deed dated 22.11.2022. The categorical assertion of the appellant is that the vendor was issued with separate patta in his favour. Thereafter, patta was issued in favour of the appellant also. Copy of the said patta has been enclosed in the typed set of papers. The petition mentioned land measures 2 ½ cents. The appellant has also put up construction. 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, Agasteeswaram Taluk vide letter dated 20.03.2025 informed the appellant that since partition dispute is pending between Anna Lakshmi and the appellant's son Chandra Kumar in O.S.No.416 of 2019 on the file of the 2nd Additional Sub 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. 10198 of 2025. The learned single Judge vide order dated 09.04.2025 dismissed the writ petition. Aggrieved by the same, this writ appeal has been filed.

3. The reason assigned by the Tahsildar, Agastheeswaram 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 right or extinguish the right if already existing. More than anything else, we are swayed by the fact that the appellant's

vendor Dhinakaran was issued with patta. 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.416 of 2019 on the file of the 2nd Additional Sub Court, Nagercoil.

4. The writ appeal is allowed. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S., J.) (K.R.S., J.)
08.07.2025

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
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To

1.The District Collector,
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Kanyakumari District,
Kanyakumari.

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

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

Copy To

The 2nd Additional Sub Court, Nagercoil.

G.R.SWAMINATHAN, J.

AND
K.RAJASEKAR, J.

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W.A(MD) No.1817 of 2025

08.07.2025