



W.P(MD)No.17358 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.09.2025

CORAM

THE HONOURABLE MS.JUSTICE P.T.ASHA

Writ Petition(MD)No.17358 of 2018

and

W.M.P(MD)No.15263 of 2018

N.Muthiah

..Petitioner

Vs.

1.The District Collector,
Pudukkottai,
Pudukkottai District.

2.The Block Development Officer,
Ponnamaravathy Panchayat Union,
Ponnamaravathy Taluk,
Pudukkottai District.

... Respondents

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.Thi3/1563/2018 dated 14.06.2018 issued by the 2nd respondent and to quash the same as illegal and consequently direct the 2nd respondent to transfer the tax levied in Tax Receipt Nos.1233 at Door No.139A, Tax Receipt No.1232 at Door No.139B, Tax Receipt No.1234 at Door No.139C, Tax Receipt No.1235 at Door No.139D, Tax Receipt No.1229 at Door No.139E and Tax Receipt No.1230 at Door No.139F for the property situated at Thottiyampatti Panchayat Union at Anna Nagar in New Survey No.852/14 in the name of the Munnodi Thiyagi Kakkan G Charitable Trust.



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For Petitioner : Mr.G.Mathavan

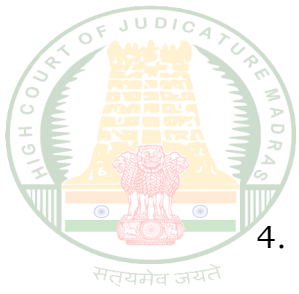
For Respondents : Mrs.S.Jeya Priya
Govt. Advocate

ORDER

This writ petition has been filed challenging the impugned order in Na.Ka.Thi3/1563/2018 dated 14.06.2018 issued by the second respondent and seeking a consequential direction to the second respondent to transfer the tax levied under Tax Receipt No.1233 (Door No.139A), Tax Receipt No. 1232 (Door No.139B), Tax Receipt No.1234 (Door No.139C), Tax Receipt No. 1235 (Door No.139D), Tax Receipt No.1229 (Door No.139E), and Tax Receipt No.1230 (Door No.139F), in respect of the property situated at Thottiyampatti Panchayat Union, Anna Nagar, in New Survey No.852/14, in the name of Munnodi Thiyagi Kakkan G Charitable Trust.

2. Heard both sides and perused the materials available on record.

3. It appears that there is some confusion with regard to the holding of the land. The petitioner contends that the property had been assigned to certain trustees of the petitioner trust, who have also given their consent for transfer of the property tax in the name of the trust.

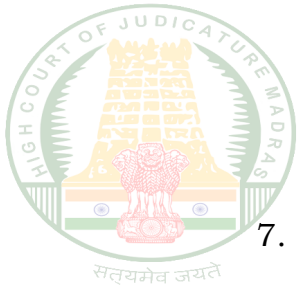


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4. This writ petition has been filed specifically seeking transfer of tax receipts in respect of the aforesaid door numbers. The very fact that tax receipts were issued indicates that certain structures do exist in Survey No. 852/14.

5. When the matter was taken up for hearing today, the learned Government Advocate produced the Natham Nilavari Thitta Thooya Adangal Register, in which the property in question is described as Sarkar Poramboke, further stating that buildings under the Nutrition Scheme, a Radio Broadcasting Station, and a playground are situated thereon. However, this statement does not find place in the impugned order. In the impugned order, what is stated is that the petitioner had not produced proof of ownership or possession of the land.

6. In view of these discrepancies, the impugned order is set aside and the matter is remitted back to the second respondent for fresh consideration. The petitioner shall produce documents to establish possession and/or ownership of the land. Upon such consideration, the request for transfer of tax receipts shall be decided on merits. The said exercise shall be completed within a period of three months from the date of receipt of a copy of this order.



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7. Accordingly, this writ petition is disposed of. No costs.

Consequently, connected miscellaneous petition is closed.

11.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
skn

To:-

- 1.The District Collector,
Pudukkottai,
Pudukkottai District.
- 2.The Block Development Officer,
Ponnamaravathy Panchayat Union,
Ponnamaravathy Taluk,
Pudukkottai District.



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P.T.ASHA, J.

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