



W.P(MD)No.24763 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24763 of 2025

S.Mampatti Panchayat,
Represented by its Head Man,
Ulaganathan,
S.Mampatti Panchayat,
Singampunari Panchayat Union,
Thirupathur Taluk,
Sivagangai District.

... Petitioner

Vs.

- 1.The Secretary,
Rural Development and
Panchayatraj Department,
St.George Fort,
Chennai – 600 009.
- 2.The Director of Rural Development
and Panchayatraj,
Directorate of Rural Development,
Panagal Maligai,
Chennai – 600 015.
- 3.The District Collector,
Sivagangai District,
Sivagangai.



W.P(MD)No.24763 of 2025

4.The Block Development Officer,
Singampunari,
Sivagangai District.

5.The Special Officer /
Block Development Officer,
Eriyur Village Panchayat,
Eriyur, Singampunari Taluk,
Sivagangai District.

6.The Special Officer /
Block Development Officer,
D.Mampatti Village Panchayat,
North Ratha Veethi,
Singampunari Taluk,
Sivagangai District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the third respondent to implement his order in Na.Ka.No.A2/2815/2021 dated 16.02.2023, to collect professional tax from the staffs and teachers of the Eriyur Government Higher Secondary School, by our panchayat, namely, S.Mampatti Panchayat.

For Petitioner : Mr.C.Susikumar

For Respondents : Mr.B.Ramanathan
Additional Government Pleader
for R.1 to R.3

Mr.K.S.Selvaganesan
Additional Government Pleader
for R.4



WEB COPY



W.P(MD)No.24763 of 2025

ORDER

Heard both sides.

2.Thiru.Periyakaruppan, Secretary of the fifth respondent panchayat is present in person.

3.The only question that calls for consideration is whether the writ petitioner panchayat is entitled to collect professional tax from the staff of Eriyur Government Higher Secondary School. I posed a specific question to the fifth respondent regarding the location of the school. He firmly stated that till 1978, Eriyur Government Higher Secondary School was located within the limits of Eriyur panchayat. However, in the year 1978, there was a bifurcation and the said school which still carries the name “Eriyur” falls within the limits of S.Mampatti panchayat. Therefore, the third respondent had issued an order dated 16.02.2023 clarifying that only S.Mampatti panchayat is entitled to collect professional tax from the staff and teachers working in Eriyur Higher Secondary School.



W.P(MD)No.24763 of 2025

WEB COPY

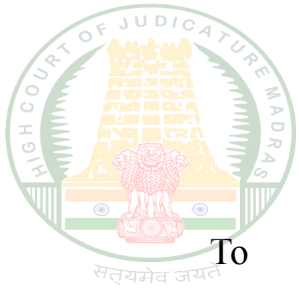
4.It is true that the order dated 16.02.2023 issued by the District Collector, Sivagangai was challenged in W.P(MD)Nos.4743 and 4799 of 2023. A learned single Judge of this Court disposed of the writ petitions with liberty to the Eriyur panchayat to file a revision against the order of the District Collector. Even though more than 1½ years have elapsed, such a representation has not been filed. The learned single Judge's direction given while disposing of the writ petitions on 12.03.2024 made it clear that the parties are to maintain the status quo until disposal of any writ petition filed. Since no revision petition has been filed, the question of maintaining the status quo any further does not arise at all. Consequently, the order of the District Collector, Sivagangai shall be enforced. It is declared that the writ petitioner panchayat alone is entitled to collect professional tax from the staff and teachers of Eriyur Government Higher Secondary School.

5.This Writ Petition is allowed accordingly. No costs.

12.09.2025

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

4/6



W.P(MD)No.24763 of 2025

To

WEB COPY

- 1.The Secretary,
Rural Development and
Panchayatraj Department,
St.George Fort,
Chennai – 600 009.
- 2.The Director of Rural Development
and Panchayatraj,
Directorate of Rural Development,
Panagal Maligai,
Chennai – 600 015.
- 3.The District Collector,
Sivagangai District,
Sivagangai.
- 4.The Block Development Officer,
Singampunari,
Sivagangai District.
- 5.The Special Officer /
Block Development Officer,
Eriyur Village Panchayat,
Eriyur, Singampunari Taluk,
Sivagangai District.
- 6.The Special Officer /
Block Development Officer,
D.Mampatti Village Panchayat,
North Ratha Veethi,
Singampunari Taluk,
Sivagangai District.



WEB COPY



W.P(MD)No.24763 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.24763 of 2025

12.09.2025