BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 31.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30575 of 2025
and
W.M.P.(MD)No.23749 of 2025

M.Meenakshi ... Petitioner

Vs.

The Assistant Commissioner,
East Zone,
Tuticorin Corporation,
Tuticorin. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records relating to the impugned proceedings of the respondent in A1/00625/2022/KM dated 11.05.2022 and A1/00624/2022/KM dated 11.05.2022 consequently direct the respondent to mutate the property tax assessment in the name of the petitioner in respect of the property in Door No.141C/1 and 141C/2, Muniaswamy Kovil Street, Ward No.14, Tuticorin Corporation within the time stipulated by this Court.

For Petitioner : Mr.M.Mahaboob Athiff

For Respondent : Mr.A.Arivuchandran

ORDER

Heard both sides.

2.The petition mentioned property belongs to one Ramaswamy Pillai. The petitioner is none other his daughter. Ramaswamy Pillai passed away on 31.07.2010. Before his demise, Ramaswamy Pillai had executed a registered Will dated 13.07.2009 bequeathing the petition mentioned property in favour his grandchildren. The petitioner was given life estate.

3.The petitioner applied to the local body seeking assessment of the property in her name. Her request was rejected on the ground that the petitioner was only given life estate and that the title in respect of the property does not vest in her. Challenging the stand of the local body, this writ petition has been filed.

4.The learned counsel for the petitioner draws my attention Section 82 of the Tamil Nadu Urban Local Bodies Act, 1998. From a reading of the same, one can come to the conclusion that the liability to pay property tax would be either on the owner or the occupier of the building. Rule 256 of Tamil Nadu Urban Local Bodies Rules, 2023 also mandates that every owner of occupier of a land or building shall file a return to the Commissioner as per Form 1 for the assessment of property tax. As per the Will, it is the petitioner who has been given life estate. No doubt, the petitioner has been restrained from encumbering the property. But she has been given the right to enjoy the property. The expression “occupier” has not been defined in the statue. Unlike, the other statue such as Factories Act, 1948, the expression “occupier” has no technical or special meaning attached to it. We therefore have to give the meaning that is applicable in common parlance. I understand the term of occupier as referring to a person in occupation of the property. The petitioner who has been given life estate is an “occupier”.

5.In this view of the matter, the impugned communication dated 11.05.2022 is quashed. The respondent is directed to assess the petition mentioned property in the name of the writ petitioner. The writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

31.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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