



W.P(MD)No.33330 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 21.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33330 of 2025

and

W.M.P(MD)No.26294 of 2025

M.Thiripaathi

... Petitioner

Vs.

1.The District Collector,
Virudhunagar District,
Virudhunagar.

2.The Commissioner,
Sivakasi Corporation,
Virudhunagar District.

3.The Block Development Officer,
Sivakasi Taluk,
Virudhunagar District.

4.M.Pandi

... 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 on the file of the third respondent in connection with the



W.P(MD)No.33330 of 2025

impugned proceedings in Na.ka.P9/360/2025/dated 13.05.2025 and quash the same as illegal and arbitrary and consequently direct the official respondents to issue house tax receipt to his house situated in Survey No.1392/3A1B of Enjar Revenue Village, Sivakasi Taluk, Virudhunagar District by taking account of his registered settlement deed in Doc. No. 11800/2023 and 11801/2023 dated 06.12.2023 on the file of the Sub-Registrar, Sivakasi, Virudhunagar District within the time limit that may be stipulated by this Court.

For Petitioner : Mr.M.Raja Ravi Varma
For Respondents : Mr.M.Lingadurai
Special Government Pleader
for R.1

Ms.S.Devasena
Standing Counsel for R.2

Mr.Ramesh Arumugam
Government Advocate
for R.3

ORDER

Heard the learned counsel appearing for the writ petitioner, the learned Special Government Pleader appearing for the first respondent, the learned Standing Counsel appearing for the second respondent and the learned Government Advocate appearing for the third respondent.



W.P(MD)No.33330 of 2025

Considering the nature of relief to be granted, issuance of notice to the fourth respondent is dispensed with.

2.Settlement deed dated 06.12.2023 was executed by the fourth respondent in favour of the petitioner, who is his brother. The document was registered as Document No.11801 of 2023 on the file of the SRO, Sivakasi. Subsequently, the petitioner appears to have put up a house. The petitioner wants the property to be assessed to house tax. It is the specific case of the petitioner that the property is located within Sivakasi corporation limits.

3.If that be so, I fail to understand as to why the petitioner applied to the third respondent. The third respondent will have the jurisdiction only when the property falls within the Panchayat limits. Therefore, the order passed by the third respondent can very well be ignored. The petitioner is permitted to submit a formal application to the second respondent. The second respondent shall issue notice to the fourth respondent. Pendency of the suit cannot be a bar for assessing the property in the name of the petitioner. The request of the petitioner for



W.P(MD)No.33330 of 2025

assessment in his name shall be rejected only if the fourth respondent furnishes any restraint order from the jurisdictional civil Court. It is well settled that there can be dichotomy of assessment. While the land can be assessed in the name of one person, the building can be assessed in the name of another person. If the petitioner is able to show that the building plan stands in his name, then one can conclude that the building was put by the writ petitioner only. In that event, even if a restraint order was produced by the fourth respondent in respect of the land, the building can still be assessed in the name of the writ petitioner. This exercise shall be completed by the second respondent within a period of twelve weeks from the date of receipt of an application from the writ petitioner.

4. With the aforesaid liberty to the writ petitioner, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

21.11.2025

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

4/6



W.P(MD)No.33330 of 2025

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W.P(MD)No.33330 of 2025

G.R.SWAMINATHAN, J.

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W.P(MD)No.33330 of 2025

21.11.2025