



W.P.(MD)No.35888 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35888 of 2025
& W.M.P.(MD)Nos.28529 & 28530 of 2025

Krishnan
S/o. Subramaniya Konar,
No.2/59, Amman Kovil Street,
Panjalingapuram, Mahathanapuram Post,
Kanyakumari District.

... Petitioner

Vs.

1. The District Collector
Kanyakumari District.
2. The Block Development Officer
Agastheeswaram Panchayat Union
Perumalpuram, Kottaram Post
Kanyakumari District.
3. The Junior Engineer
TANGEDGO, Distribution
Kanyakumari.
4. The Special Officer
Panjalingam Village Panchayat
Kanyakumari District

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records pertaining to



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the impugned order passed by the 1st Respondent in
Se.Mu.Aa.No.A4/3219/2024 dated 06.10.2025 and quash the same.

For Petitioner : Mr.P.T.Ramesh Raja

For Respondent : Mr.K.Balasubramani, AGP
for R1, R3 & R4
Mr.T.Amjad Khan, GA for R2

ORDER

This writ petition has been filed challenging the impugned order dated 06.10.2025 passed by the 1st respondent.

2. Mr.K.Balasubramani, learned Additional Government Pleader, takes notice on behalf of the respondents 1, 3 & 4 and Mr.T.Amjad Khan, learned Government Advocate, takes notice on behalf of the 2nd respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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4. The learned counsel for the petitioner would submit that in this case, the petitioner, being a tenant, has been in the continuous possession and enjoyment of the subject property for more than 80 years. Accordingly, the property tax was assessed in the name of the petitioner. In this regard, an objection was made by the owner of the property and pursuant to the same, the respondent, vide order dated 06.10.2025, had cancelled the petitioner's house tax without any prior statutory notice. Hence, this writ petition.

5. In reply, the learned Additional Government Pleader and the learned Government Advocate would submit that the petitioner is only a tenant of the subject property and hence, upon receipt of an objection from the absolute owner, the house tax, which was assessed in the name of the petitioner was cancelled vide the impugned order. Hence, he would contend that there is no fault on the part of the 1st respondent and thus, prays for dismissal of this petition.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader and the learned Government Advocate



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appearing for the respondents and also perused the entire materials available on record.

7. In the case on hand, the petitioner, being a tenant, is in possession of the subject property for a long period of time. Under these circumstances, the property tax was inadvertently assessed by the respondents in the name of the petitioner. Against the same, an objection was filed by the owner of the property. Upon receipt of the said objection, the 1st respondent had passed the impugned order dated 06.10.2025, whereby he cancelled the house tax, which was assessed in the name of the petitioner and included the name of original owner of the subject property.

8. Normally, the property tax has to be collected from the owner of the property and not from the tenant. When such being the case, the officials are not supposed to have collected any tax from the petitioner since he is only an occupant/tenant of the premises. In such view of the matter, this Court does not find any fault on the part of the 1st respondent in passing the impugned order. Hence, it is clear that there is no merits in



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the submissions made by the petitioner. Therefore, this Court is inclined to dismiss the present petition.

9. In the result, this writ petition is dismissed. No cost.

Consequently, the connected miscellaneous petitions are also closed.

16.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

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KRISHNAN RAMASAMY.J.,

nsa

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