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W.P.No.8093 of 2024 and W.P.No.21411 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8093 of 2024 and W.P.No.21411 of 2025

and

W.M.P.No.24171 of 2025

W.P.No.8093 of 2024

M/s.Vijayaraja Thirumana Mandapam,
Represented by its Manager
Mageshwaran

... Petitioner

Vs.

1.The Inspector of Panchayats-cum-The District
Collector of District of Chengalpattu,
District Collectorate,
Chengalpattu.

2.The Secretary to the Government,
Rural Development and Panchayat Raj Department,
Fort St. George,
Chennai – 600 009.

3.The Director of Rural Development and
Panchayat Raj,
Directorate of Rural Development & Panchayat
Raj Department,
Panagal Building,
Chennai – 600 015.

4.The President,
Kovilambakkam Panchayat Union,
Kovilambakkam,
Chennai – 600 129.

... Respondents



W.P.No.8093 of 2024 and W.P.No.21411 of 2025

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 4th Respondent to receive the property tax from the Petitioner for the year 2023-2024 and for the future periods and consequently issue appropriate receipts for the same.

For Petitioner : Mr.G.Rajagopalan
Senior Counsel
for Mr.S.Jaganathan

For Respondents :
For R1 to R3 : Mr.P.Ganesan
Government Advocate

W.P.No.21411 of 2025

M/s.Vijayraja Thirumana Mandapam,
Represented by its Manager
Mageshwaran

... Petitioner

Vs.

The President,
Kovilambakkam Panchayat Union,
Kovilambakkam,
Chennai – 600 129.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the Respondent to enable and facilitate online property tax payment access for the Assessment Year 2023-2024, 2024-2025, 2025-2026 and for all the future assessment periods to the Petitioner for the subject property, and to continue receiving the Petitioner's future property tax payments without obstruction, and consequently issue timely receipts and acknowledgments for the same.



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For Petitioner : Mr.G.Rajagopalan
Senior Counsel
for Mr.S.Jaganathan

COMMON ORDER

By this Common Order, both these Writ Petitions are being disposed of.

2. In these Writ Petitions, the Petitioner has sought for a Mandamus, to direct the Respondent to receive the property tax from the Petitioner for the Assessment Years 2023-2024, 2024-2025 and 2025-2026.

3. The Petitioner has also approached this Court on an earlier occasion in in W.P.No.11377 of 2023, for a similar relief to direct the 4th Respondent to receive the property tax from the Petitioner for the Assessment Years 2021-2022 and 2022-2023.

4. This Court by Order dated 13.04.2023 issued a direction to the Respondents to collect the property tax from the Petitioner and to file a report to that effect before this Court on the next date of hearing viz., on 20.04.2023. In view of compliance of Order dated 13.04.2023 in W.P.No.11377 of 2023, the said Writ Petition was closed.



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5. It appears that another Writ Petition was also filed in W.P.No.19943 of 2025 for a direction to the 4th Respondent to remove the garbage, wherein vide Order dated 05.06.2025, this Court had issued a direction to the 4th Respondent to clear the sewage and garbage from the Petitioner's premises.

6. In the Counter Affidavit, it has been stated that the Petitioner has approached this Court despite a statutory remedy available under Section 11 of the Tamil Nadu Public Buildings (Licensing) Act, 1965.

7. It is further stated that while considering the Representations dated 01.08.2023 and 19.08.2023 and on further inquiry on 23.08.2023, it was found that the Petitioner's Thirumana Mandapam was constructed without obtaining building approval from the 4th Respondent warranting an invocation under Section 10(1) of the said Act to cancel the license and to seal the premises.

8. It has been further stated by the learned Government Advocate for the Respondents that the Petitioner is attempting to justify and legitimize the act of violation of the building rules.



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9. Heard the learned Senior Counsel for the Petitioner and the

learned Government Advocate for the Respondents 1 to 3.

10. The Petitioner's application for regularization is pending before the Government. Pending such exercise by the Government, the 4th Respondent cannot refuse to receive the property tax from the Petitioner or to provide such assistance in the form of civic amenities by clearance of garbage and sewage etc.

11. Therefore, pending such exercise, the 4th Respondent is directed to receive the property tax from the Petitioner periodically, as the said exercise will also result in generation of funds to the 4th Respondent for the benefit of Kovilambakkam Panchayat Union.

12. In case, the Petitioner's application for regularization and building approval is rejected by the Government, it is for the Respondents 1 to 3 to take steps along with 4th Respondent to remove the construction of the Petitioner.



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13. These Writ Petitions stand disposed of with the above direction.

No costs. Connected Writ Miscellaneous Petition is closed.

06.02.2026

Neutral Citation : Yes / No

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To:

- 1.The Inspector of Panchayats-cum-The District
Collector of District of Chengalpattu,
District Collectorate,
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- 2.The Secretary to the Government,
Rural Development and Panchayat Raj Department,
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- 4.The President,
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C.SARAVANAN, J.

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