IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.06.2026

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.16276 of 2021
And
W.M.P.No.17226 of 2021

C.Elenchezhiyan ... Petitioner

Vs.

1 The Commissioner,
Vedharanyam Municipality,
Vedharanyam Town and Taluk,
Nagapattinam District.

2 The Joint Commissioner,
Hindu Religious and Charitable Endowments,
Nagappattinam,
Nagapattinam District.

3 The Assistant Commissioner,
Hindu Religious and Charitable Endowments,
Nagappattinam,
Nagapattinam District.

4 V.Mohan ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records in relates to the impugned order passed by the first respondent in Na.Ka.No.205/18/A1 dated 10.07.2019 and quash the same and consequently direct the first respondent to issue property tax in favour of the petitioner.

For Petitioner : Mr.V.Kasinatha Bharathi

For Respondents : Dr.T.Seenivasan for R1
Mr.M.Veerabathran Prasanth for R2& R3
Government Counsel
Mr.V.Shanmugasundaram for R4

ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order passed by the first respondent in Na.Ka.No.205/18/A1 dated 10.07.2019 and quash the same and consequently direct the first respondent to issue property tax in favour of the petitioner.

2.The learned counsel appearing for the petitioner submitted that the property in S.No.175/3 at Vedharanyam Pattinam was purchased by one Thiyagaraja Devar from one Appasamy Vathiyar vide document No.1320/1996 registered on the file of Sub Registrar of Vedharanyam the then Thiruthuraipoondi Taluk and the petitioner is the adopted son of the said Thiyagaraja Devar and after the death of the said Thiyagaraja Devar, the petitioner approached the revenue authorities for issuance of legal heir certificate, thereby, Village Administrative Officer certified that the petitioner is the legal heir of Thiyagaraja Devar and thereafter, property tax for the subject property was assessed in the name of the petitioner. Whileso, based on the objection letter given by the fourth respondent, the first respondent canceled the property tax assessed in the name of the petitioner, which is not sustainable one.

3.The learned counsel appearing for the first respondent submitted that Village Administrative Officer is not the competent person to issue legal heir certificate and the competent person to issue legal heir certificate is the jurisdictional Tahsildar and further submitted that as on date, the title is not established. The learned counsel further submitted that the petitioner has already filed a suit in O.S.No.74 of 2003 on the file of Subordinate Court, Nagapattinam, claiming title over the subject property and further submitted that if the petitioner succeed in the said suit, the petitioner is entitled to make fresh application before the first respondent for assessing property tax.

4.The learned counsel appearing for the fourth respondent adopted the submissions made by the learned counsel appearing for the first respondent.

5.Heard both sides and perused the materials available on record.

6.Perusal of records reveal that the property in S.No.175/3 at Vedharanyam Pattinam was purchased by one Thiyagaraja Devar from one Appasamy Vathiyar vide document No.1320/1996 registered on the file of Sub Registrar of Vedharanyam the then Thiruthuraipoondi Taluk and the petitioner claim that he is the adopted son of the said Thiyagaraja Devar and that he obtained legal heir certificate from Village Administrative Officer, however, Village Administrative Officer is not the competent person to issue legal heir certificate and the competent person to issue legal heir certificate is the jurisdictional Tahsildar. The records further reveal that the petitioner has already filed a suit in O.S.No.74 of 2003 on the file of Subordinate Court, Nagapattinam, claiming title over the subject property.

7.In view of the above, this Court is not inclined to grant the relief sought for in this writ petition. However, this Court observes that the impugned order is subject to the result of the suit in O.S.No.74 of 2003 on the file of Subordinate Court, Nagapattinam. If the petitioner succeeds in O.S.No.74 of 2003, the petitioner is at liberty to approach the first respondent for assessment of property tax.

8.With the above observations, the writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

03.06.2026

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

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M.DHANDAPANI,J.
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