



WEB COPY

WP No. 49233 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HON'BLE MR.JUSTICE V. LAKSHMINARAYANAN

WP No. 49233 of 2025

D.Murugan

..Petitioner(s)

Vs

1. The District Collector(inspector Of Panchayats), Dharmapuri District, Dharmapuri
2. The Block Development Officer Akkamanahalli Post, Dharmapuri Taluk And District
3. The President/executive Authority Akkamanahalli Village panchayat, Akkamanahalli Post, Dharmapuri Taluk And District
4. Bhuvaneshwaran S/o. Aathimulam, 3/107, Krishnan Kottai, Erikodi, Akkamanahalli Post, Dharmapuri Taluk And District Pincode-636 704

..Respondent(s)

Prayer: This petition has been filed under Article 226 of the Constitution of India, directing the 2nd respondent to consider and dispose of petitioner appeal dated 25.11.2024 preferred against the transfer of registry of property Tax passed by the 3rd respondent vide order M.M.No.2 dated 8.10.2024 de hors the procedure contemplated under Rule 22 of the Tamilnadu village panchayat(Assessment and collection of Taxes) Rules 1969 and to dispose of the same within a time frame

For Petitioner(s):

Mr.K.Siva

For Respondent(s):

Mr. M. Shajahan SGP-R1

Ms. R.L.Karthika, GA-R2 & R3

Mr.Arun Anbumani-R4



ORDER

Heard Mr.K.Siva for the petitioner and Ms.R.L.Karthika for the 1st to 3rd respondents and Mr.Arun Anbumani for the 4th respondent.

2.The grievance of the petitioner is that the 3rd respondent has mutated the tax assessment records in favour of the 4th respondent. According to the writ petitioner, between the writ petitioner and the 4th respondent, a Second Appeal is pending in S.A. No 330 of 2023 on the file of this Court and hence, the order of mutation requires to be recalled.

3.Between the writ petitioner and few others and the 4th respondent, a suit for declaration of title and for injunction had been presented in O.S.No. 161 of 2013 on the file of the learned District Munsif Court, Dharmapuri. The said suit was decreed in favour of the writ petitioner on 20.09.2021 and an appeal preferred by the defendants 3 to 6 was allowed by the learned Principal District (Subordinate) Judge at Dharmapuri on 01.09.2022. The appeal had been received as A.S. No. 23 of 2021 by that Court. On the strength of the decree of the Trial Court and the Lower Appellate Court, the 4th respondent has mutated the tax assessment records in her favour.

4.The grievance of the petitioner as set forth above is that the 3rd respondent has acted on the basis of the 1st Appellate Court judgment instead of awaiting the judgment in the pending Second Appeal.



5.The writ petition can be disposed by holding that the mutation of the revenue records will be subject to the result of the pending Second Appeal.

6.It is needless to add here that the 4th respondent cannot rely upon the mutated revenue records in the pending proceedings as they have come into being *post litem motam*.

7.The writ petition is disposed. No costs.

19-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Maya

To

1. The District Collector(inspector Of Panchayats),
Dharmapuri District, Dharmapuri.
2. The Block Development Officer
Akkamanahalli Post
Dharmapuri Taluk And District.
3. The President/executive Authority
Akkamanahalli Villagepanchayat
Akkamanahalli Post
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V.LAKSHMINARAYANAN, J.

Maya

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