BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 18.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3001 of 2026

Vanitha Natarajan ... Petitioner

Vs

1.The Block Development Officer (Village Panchayat),
Panchayat Union,
Karur,
Karur District.

2.The Executive Officer,
Arulmigu Subramania Swamy Temple,
Vennaimalai,
Karur District. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the first respondent made in Na.Ka.Aa.4/599/2025, dated 05.01.2026 and quash the same as illegal, arbitrary and consequently directing the first respondent to issue property tax receipts to the petitioner in respect of S.F.Nos.566/3B and 567/1B2 located at Aathur Village, Manmangalam Taluk, Karur District, within stipulated time frame fixed by this Court.

For Petitioner : Mr.N.Shanmuga Selvam

For R-1 : Mr.J.K.Jayaselan,
Government Advocate

For R-2 : Mr.P.Athimoolapandian

ORDER

This writ petition has been filed challenging the impugned order dated 05.01.2026 passed by the first respondent rejecting the request of the petitioner for issuance of property tax receipts in respect of the subject properties.

2. The learned counsel appearing for the petitioner submitted that the petitioner purchased the properties comprised in S.F.Nos.566/3B and 567/1B2 situated at Aathur Village, Manmangalam Taluk, Karur District, by way of registered sale deeds in Document Nos.4442/2001 and 2899/2002 dated 31.10.2001 and Document No.5994/2014 dated 01.10.2014 registered before the Sub Registrar, Melakarur, Karur. It is further submitted that Patta No.4109 was issued in favour of the petitioner by the Tahsildar, Manmangalam, Karur.

3. It is the further case of the petitioner that during the Minor Inam Abolition proceedings, settlement patta was granted in favour of

individuals namely Kamatchiammal (for S.F.No.566) and Chinnappa Gounder (for S.F.No.567), which has attained finality. Subsequently, the petitioner derived title through valid sale deeds.

4. It is submitted that a civil suit in O.S.No.402 of 2024 is pending before the learned Principal Subordinate Judge, Karur, filed by the second respondent / Temple against the petitioner claiming title and recovery of possession. However, despite the petitioner being in possession and enjoyment of the property for several decades, the first respondent rejected the request for issuance of property tax receipts solely on the ground that the civil suit is pending.

5. The learned Government Advocate appearing for the respondents submitted that in view of the pendency of the civil suit and the judgment of the Division Bench of this Court in the case of ***R.Visalakshi and another Vs. K.Velusamy and others*** in ***W.A.No.2560 of 2025*** dated 23.09.2025, mutation of revenue records cannot be effected.

6. Heard the learned counsel appearing on either side and perused the materials available on record.

7. It is not in dispute that settlement patta had been granted during Minor Inam Abolition proceedings and the same has not been challenged within the statutory period. The petitioner has derived title through registered sale deeds and has been in possession and enjoyment of the property for several years.

8. The pendency of a civil suit, by itself, cannot be a ground to refuse mutation of revenue records or issuance of property tax receipts, unless there is a specific interim order restraining the authorities from doing so. Mutation of revenue records does not confer title. It is only for fiscal purposes and is always subject to the outcome of the civil proceedings.

9. In the present case, the impugned order has been passed solely on the ground of pendency of the civil suit, without considering the settled legal position that mutation entries are subject to the result of the civil suit. Therefore, the impugned order dated 05.01.2026 is liable to be interfered with.

10. Accordingly, the impugned order passed by the first respondent in Na.Ka.Aa.4/599/2025 dated 05.01.2026 is set aside. The first respondent is directed to effect mutation in the revenue records and issue property tax receipts in respect of S.F.Nos.566/3B and 567/1B2 situated at Aathur Village, Manmangalam Taluk, Karur District in favour of the petitioner, within a period of two (2) weeks from the date of receipt of a copy of this order.

11. It is made clear that such mutation and issuance of property tax receipts shall be subject to the outcome of O.S.No.402 of 2024 pending on the file of the learned Principal Subordinate Judge, Karur, and this order shall not confer any independent title upon the petitioner nor prejudice the rights of the parties in the said suit.

12. With the above directions, this Writ Petition is allowed. No costs.

18.02.2026

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

To
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Panchayat Union,
Karur,
Karur District.

2.The Executive Officer,
Arulmigu Subramania Swamy Temple,
Vennaimalai,
Karur District.

KRISHNAN RAMASAMY, J.

TSG

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