BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P(MD)No.2759 of 2018
and WMP (MD) No.2917 of 2018

V.Mariammal ... Petitioner(s)

vs.

1.The Commissioner
Madurai Corporation,
Madurai – 625 010.

2.The Assistant Commissioner
Division No. 1,
Madurai Corporation,
Madurai – 625 010.

3.Pitchaiammal ... Respondent(s)

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order in Na.Ka.No.Ma1/A5/8045/2017 dated

25.01.2018 passed by the 2nd Respondent and quash the same and in consequently direct the 2nd respondent o transfer the tax assessments in the name of the petitioner.

For Petitioner	: Mr. M.Saravanakumar
For R1 & R2	: Mr.S.Vinayak, Standing Counsel
For R3	: Mr.V.Meenakshi Sundaram

ORDER

The present writ petition has been filed challenging the impugned order dated 25.01.2018 passed by the second respondent, whereby the property tax assessment in respect of the subject property was transferred to the name of the third respondent.

2. The brief facts leading to the filing of the writ petition are as follows:

2.1. The third respondent instituted O.S. Nos.2146 of 1996 and 1861 of 1996 on the file of the District Munsif Court, Madurai, seeking recovery of possession and mesne profits in respect of the suit schedule property.

2.2. According to the third respondent, the suit schedule property originally belonged to her husband, Karuppanapillai. Since they had no legal heirs, she continued to enjoy the property after his demise. It was the case of the third respondent that her husband had permitted the petitioner and one Kaliammal to occupy the property, but they subsequently refused to vacate the same, compelling her to institute O.S. No.2146 of 1996.

2.3. On the other hand, the petitioner instituted O.S. No.198 of 1997 seeking a decree of permanent injunction restraining the third respondent from interfering with his peaceful possession and enjoyment of the suit property.

2.4. The petitioner's case was that the property originally belonged to one Ramasamy Iyer. Subsequently, there was a partition between Ramasamy Iyer and Srinivasa Iyer, pursuant to which the suit property fell to the share of Meenakshi Ammal, daughter of Srinivasa Iyer. It was further stated that Meenakshi Ammal had authorised her father to manage the property.

2.5. The petitioner claimed to have purchased the suit property from Meenakshi Ammal agent under a registered sale deed vide Document No. 2085/1994 dated 30.09.1994 and to have been in possession and enjoyment of the property thereafter.

2.6.Since the third respondent attempted to interfere with the petitioner's possession, the petitioner filed O.S. No. 198 of 1997. Both suits were clubbed together and a common judgment and decree were passed, dismissing the suit filed by the third respondent and decreeing the suit filed by the petitioner.

2.7. Pursuant to the said judgment and decree, the property tax assessment was transferred to the name of the petitioner. Thereafter, based on an application submitted by the third respondent, the assessment was transferred to her name. Subsequently, on the petitioner's application, the assessment was restored in his favour. However, the said assessment was once again cancelled and transferred in the name of the third respondent by the impugned proceedings dated 25.01.2018, which is under challenge in the present writ petition.

3. The learned counsel appearing for the petitioner submitted that pursuant to the decree passed in O.S. No.198 of 1997, the petitioner has been recognised as being entitled to continue in possession of the property and consequently, the property tax assessment was rightly transferred to her name. Therefore, the subsequent transfer of the assessment in favour of the third respondent, ignoring the decree passed by the competent civil Court, is wholly unsustainable. Accordingly, he prayed for appropriate orders from this Court.

4. Per contra, the learned counsel appearing for the third respondent submitted that the third respondent has subsequently instituted O.S. No.106 of 2023 on the file of the District Munsif Court, seeking declaration of title and consequential permanent injunction in respect of the very same property. Since the said suit is pending adjudication, it was contended that any mutation in the property tax assessment should necessarily be made subject to the outcome of the said civil suit.

5. This Court has carefully considered the rival submissions and perused the materials available on record.

6. It is not in dispute that O.S. No.198 of 1997 filed by the petitioner was decreed, while the suits filed by the third respondent were dismissed by a common judgment. Pursuant to the said decree, the property tax assessment was transferred to the name of the petitioner. As long as the said decree remains in force, the respondents could not have ignored it and transferred the assessment in favour of the third respondent. It is true that the third respondent has subsequently filed O.S. No.106 of 2023 seeking declaration of title and permanent injunction in respect of the suit property. Since the property tax assessment is only a revenue entry and does not determine title, the rights of the parties shall be governed by the final outcome of the said suit.

7. Accordingly, the impugned order dated 25.01.2018 is set aside. The second respondent is directed to restore the property tax assessment in the name of the petitioner based on the judgment and decree passed in O.S. No.198 of 1997.

8. With the above directions, this writ petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

02.07.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes
PKN

To

1.The Commissioner
Madurai Corporation,
Madurai – 625 010.

2.The Assistant Commissioner
Division No. 1,
Madurai Corporation,
Madurai – 625 010.

M.DHANDAPANI,J.

PKN

ORDER MADE IN
W.P(MD)No.2759 of 2018

DATED : 02.07.2026