

C.M.P(MD)No.5743 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.04.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HONOURABLE MS.JUSTICE R. POORNIMA

C.M.P(MD)No.5743 of 2026

in

A.S(MD)SR No.32751 of 2026

M/s.V.Link Systems (P) Limited,
Having its office at
72/3, Harrington Road,
ALSA Gardens, II Floor,
ALSA Crescent,
Chetpet, Chennai – 600 031.
Represented by its Director

... Petitioner /
Appellant

Vs.

1.The Executive Engineer,
Tamil Nadu Water Supply and
Drainage Board,
Maintenance Division,
No.188, Nethaji Road,
Thiruvarur and Munsifi.

2.The Chief Engineer,
Tamil Nadu Water Supply and
Drainage Board,
Eastern Region,
No.37, 1st Floor,
Easwari Nagar,



C.M.P(MD)No.5743 of 2026

M.C.Road,
Thanjavur and Munsifi – 613 004.

... Respondents /
Respondents

WEB COPY

Prayer: Civil Miscellaneous Petition filed under Section 151 of CPC to accept the cause title in the first appeal.

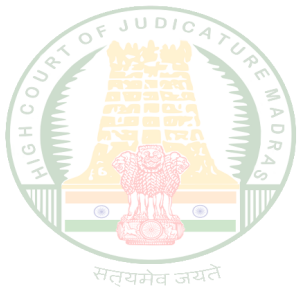
For Petitioner : Mr.K.Prabhakar

ORDER

(Order of the Court was made by G.R.Swaminathan J.)

The plaintiff in O.S.No.109 of 2016 on the file of the Principal District Judge, Thanjavur, is the appellant herein. The suit was one for recovery of money. The suit was dismissed by the trial Court vide judgment and decree dated 19.09.2025. Aggrieved by the same, this appeal has been filed.

2.The Registry has insisted that the appellant should pay Court fee not only on the suit claim but also on the interest subsequently accrued. Since the learned counsel for the appellant had taken the stand that Court fee need not be paid on the interest accrued subsequent to the filing of the suit, the matter has been posted under the caption “for maintainability”.



C.M.P(MD)No.5743 of 2026

3. Our attention is drawn to Section 52 of the Tamil Nadu Court

FEES AND SUITS VALUATION ACT, 1965. Section 52 of the said Act reads as follows:

“52. Appeals

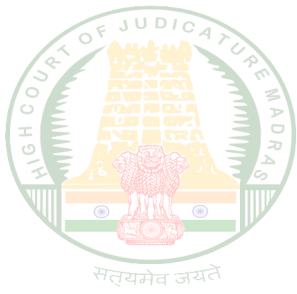
The fee payable in an appeal shall be the same as the fee that would be payable in the Court of first instance on the subject-matter of the appeal:

Provided that, in levying fee on a memorandum of appeal against a final decree by a person whose appeal against the preliminary decree passed by the Court of first instance or by the Court of appeal is pending, credit shall be given for the fee paid by such person in the appeal against the preliminary decree.

Explanation (1).-- Whether the appeal is against the refusal of a relief or against the grant of the relief, the fee payable in the appeal shall be the same as the fee that would be payable on the relief in the Court of first instance.

Explanation (2).-- Costs shall not be deemed to form part of the subject-matter of the appeal except where such costs form themselves the subject-matter of the appeal or relief is claimed as regards costs on grounds additional to, or independent of, the relief claimed regarding the main subject-matter in the suit.

Explanation (3).-- In Claims which include the award of interest subsequent to the institution of the suit,



WEB COPY



C.M.P(MD)No.5743 of 2026

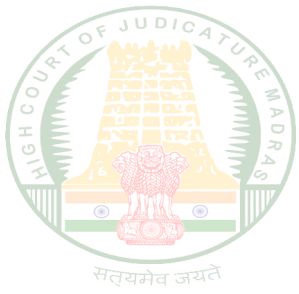
the interest accrued during the pendency of the suit till the date of decree shall be deemed to be part of the subject-matter of the appeal except where such interest is relinquished.

Explanation (4).--Where the relief prayed for in the appeal is different from the relief prayed for or refused in the Court of first instance, the fee payable in the appeal shall be the fee that would be payable in the Court of first instance on the relief prayed for in the appeal.

Explanation (5).-- Where the market value of the subject-matter of the appeal has to be ascertained for the purpose of computing or determining the fee payable, such market value shall be ascertained as on the date of presentation of the plaint.”

4.If the defendant is the appellant, the case would fall within the scope of Explanation (3). If the plaintiff, whose suit has been dismissed, is the appellant, the case will have to be valued in terms of Explanation (1). Our attention is also drawn to the decision of the Hon'ble Supreme Court reported in ***AIR 1964 SC 457 (State of Maharashtra Vs Mishrilal Tarachand Lodha & Others)***. Paragraphs 13 and 14 of the said judgment read as follows:

“13.Mr. Gupta has rightly conceded that it is well settled that the plaintiff has to value his appeal against the dismissal of his suit on the amount of the claim he



WEB COPY

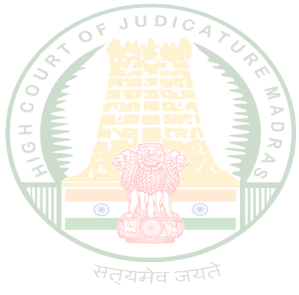


C.M.P(MD)No.5743 of 2026

had made in the plaint and has not to include the interest due on the amount claimed up to the date of instituting the appeal, that the defendant has not to include that amount of future interest subsequent to the date of the decree till the institution of the appeal in the valuation of the appeal for the purposes of court-fee and that no court-fee is to be paid on the amount of costs decreed in the suit when the party aggrieved appeals against the decree.

14. On what principle are these amounts not treated as forming part of the value of the subject-matter in dispute in appeal? Such value is to be determined on the substantial allegation in the plaint or from the pleas in the memorandum of appeal with respect to the points in dispute between the parties and sought to be determined by the Court. Such are necessarily the points affecting the rights of the parties sought to be adjudicated by the Court. Claims not based on any asserted right but dependent on the decision of the disputed right and reliefs in regard to which are in the discretion of the Court do not come within the purview of the expression 'subject-matter in dispute in plaint or memo of appeal'."

5. We, therefore, hold that the appellant has value the appeal by paying the same Court fee as paid in the trial Court. The objection raised by the Registry is overruled. The stand of the appellant is sustained.



C.M.P(MD)No.5743 of 2026

6.Registry is directed to number the appeal and list the same on

WEB COPY **03.06.2026.**

[G.R.S., J.] [R.P, J.]
27.04.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
MGA

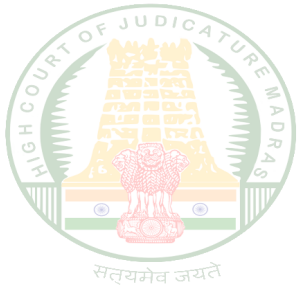
To

1.The Executive Engineer,
Tamil Nadu Water Supply and
Drainage Board,
Maintenance Division,
No.188, Nethaji Road,
Thiruvarur and Munsifi.

2.The Chief Engineer,
Tamil Nadu Water Supply and
Drainage Board,
Eastern Region,
No.37, 1st Floor,
Easwari Nagar,
M.C.Road,
Thanjavur and Munsifi – 613 004.

Copy to

The Principal District Judge,
Thanjavur.



WEB COPY



C.M.P(MD)No.5743 of 2026

G.R.SWAMINATHAN, J.

AND

R.POORNIMA, J.

MGA

C.M.P(MD)No.5743 of 2026

in

A.S(MD)SR No.32751 of 2026

27.04.2026