



W.P.(MD) No.14059 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.14059 of 2023

Navaneethakrishnan

.. Petitioner

Vs.

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Zone-II,
Race Course Road,
Madurai-7.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order passed by the second respondent dated 20.02.2023 in Aa4B4/06015/2023 and to quash the same as illegal and consequently directing the respondents to transfer the Tax Assessment No.115/034/901809 original assessee Shahehith Sathar @ Shahehith Mohamed Ajim to the petitioner namely Navaneethakrishnan situated at Door No.49/1, Kuruvikaran Salai, Ward



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No.34, Sathamangalam, Anna Nagar, Madurai in Re-Survey Nos.45/4 and 45/5 total extent of 12000 sq.ft. middle portion of 4118.1/2 Sq.ft.

For Petitioner : Mr.P.Murugan

For Respondents : Mr.R.Mayilvahanan
Standing Counsel

ORDER

The writ petitioner seeks to quash the order passed by the second respondent dated 20.02.2023 by filing this writ petition and consequently, direct the respondents to transfer the tax assessment in the name of the original assessee.

2. The facts briefly set out are as follows:

The petitioner would submit that he has purchased a property in Re-Survey Nos.45/4 and 45/5 measuring an extent of 12000 sq. ft., middle portion of 4118.1/2 sq.ft., bearing Door No.49/1, Kuruvikaran Salai, Ward No.34, Sathamangalam, Anna Nagar, Madurai, under a registered sale deed dated 20.01.2014. He would submit that the house tax assessment originally stood in the name of his vendor and he has paid the tax without any arrears. On 22.09.2022, the petitioner had applied



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for a transfer of the assessment in his name and the said application has been rejected *vide* the impugned order. Hence, the writ petition.

3. Heard the learned counsel on either side.

4. The impugned order would read as follows:

□பார்வையில் கண்டுள்ள தங்களது மனு பரிசீலனை செய்யப்பட்டது. மதுரை மாநகராட்சி, மண்டலம் எண்.-2(வடக்கு), வார்டு எண்.34, கதவு எண்: 491, குருவிக்காரன் சாலை, வரிவிதிப்பு எண்: 115/034/901809-க்குரிய சொத்துவரி வரிபிரிவினை செய்வதற்கு, ஏதவாக இல்லாத காரணத்தால் வரிபிரிவினை செய்ய இயலாது என்ற விபரம் தெரிவித்துக் கொள்ளப்படுகிறது.□

5. A mere perusal of the order impugned would clearly show the total non-application of mind on the part of the second respondent, who has failed to consider the registered sale deed in the name of the petitioner and further, the impugned order does not contain any reason whatsoever for rejecting the claim of the petitioner. This Writ Petition is, therefore, allowed, the impugned order dated 20.02.2023 is set aside and



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the matter is remanded back to the second respondent for fresh consideration, who shall pass a speaking order on merits within a period of four weeks from the date of receipt of a copy of this order. No costs.

15.06.2023

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

abr



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WEB COPY

To

- 1.The Commissioner,
Madurai Corporation,
Madurai.
- 2.The Assistant Commissioner,
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P.T.ASHA, J.

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