



W.P.(MD)No.22463 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No. 22463 of 2023

and

W.M.P(MD)No.18727 of 2023

Mohammadiapuram Mosque,
Represented by its Secretary.

... Petitioner

- Vs. -

1. The Commissioner,
Dindigul Corporation,
Dindigul,
Dindigul District.

2. The Superintendent/Assistant Revenue Officer,
Dindigul Corporation,
Dindigul,
Dindigul District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Certiorarified Mandamus*, calling for the records relating to the Demand Notice issued by the 1st respondent in his proceedings in Na.Ka.No. 10735/2022/A3, dated 02.08.2023 and quash the same as illegal and



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consequentially to direct the respondents to reassess the property tax by re-surveying the petitioners property situated in S.No. 292/5 in T.S.No. 4 at Mohammadiapuram, Dindigul District by providing an opportunity to the petitioner within the period that may be stipulated by this Court.

For Petitioners : Mr.M.Ajmal Khan, for
M/s.Ajmal Associates

For Respondents : Mr.J.Lawrence,
Standing Counsel

ORDER

This Writ Petition is filed to quash the impugned Assessment Order, dated 02.08.2023 and consequential direction to the respondents to reassess the property tax by re-surveying the petitioner's property.

2. Heard Mr.M.Ajmal Khan, for M/s.Ajmal Associates, the Learned counsel appearing for the Petitioner, Mr.J.Lawrence, the Learned Standing Counsel appearing for the respondents and perused the material documents available on record.



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3. The petitioner is a Mosque and the respondents had imposed property tax for the year 2014-2015 for a sum of Rs.6290/- and the petitioner had paid the same. Suddenly the respondents have issued impugned demand notice and the property tax was hiked to 100% from 2015-2016 and another 100% hike from 2021-2022. These two hikes were imposed by the respondents, without issuing any notice to the petitioner. Moreover, it is a retrospective assessment. Therefore, this Court is inclined to set aside the impugned Assessment order.

4. Accordingly, the impugned Assessment Order, dated 02.08.2023 is hereby quashed. The respondents are directed to re-survey the petitioner's property and re-asses the Property tax, after issuing notice to the petitioner and after giving personal hearing as well. In the meanwhile, the petitioner is directed to pay a sum of Rs.50,000/-as property tax, for each year, by way of six equal installments. The respondents are directed to issue calculation sheet, so that the petitioner can effectively contest the issue.



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5. With the above terms, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes
ksa

14.09.2023

To

1. The Commissioner,
Dindigul Corporation,
Dindigul,
Dindigul District.
2. The Superintendent/Assistant Revenue Officer,
Dindigul Corporation,
Dindigul,
Dindigul District.



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S.SRIMATHY, J

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**Order made in
W.P.(MD)No. 22463 of 2023**

14.09.2023