



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.11.2015

CORAM:

**THE HONOURABLE MR.JUSTICE K.RAVICHANDRA BAABU**

W.P. (MD) No.20074 of 2015

C.D.Panchavarnam

: Petitioner

Vs.

1.The District Collector,  
Virudhunagar District,  
Virudhunagar.

2.The Commissioner,  
Virudhunagar Municipality,  
Virudhunagar, Virudhunagar District.

: Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for the issue of a Writ of Mandamus to direct the second respondent to take necessary steps to change/assess the property tax of the building Door Nos.133/14A and 133/14B, T.S.No.23, Part, Town Ward No.3, Pullakottai Road, Virudhunagar Municipality, Virudhunagar District.

For Petitioner : Mr.M.Jothi Basu

For Respondent No.1 : Mr.G.Muthukannan  
Government Advocate

For Respondent No.2 : Mr.M.Muthugeethaiyan  
Standing Counsel

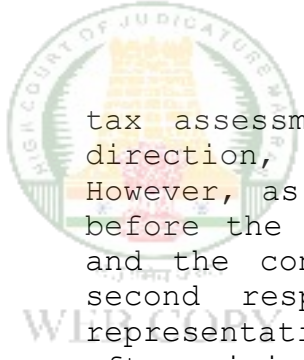
#### O R D E R

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Mr.G.Muthukannan, the learned Government Advocate, takes notice for the first respondent. Mr.M.Muthugeethaiyan, learned Standing Counsel, takes notice for the second respondent. By consent, the Writ Petition is taken up for disposal at the stage of admission itself.

2. The petitioner seeks for a direction to the second respondent to change the property tax assessment for the property at Door Nos.133/14A and 133/14B, T.S.No.23, Part, Town Ward No.3, Pullakottai Road, Virudhunagar Municipality, Virudhunagar District. According to the petitioner, the assessment as such stands in the name of her husband, has to be changed in her name based on the reasons set out in the affidavit filed in support of the Writ Petition. It appears that the petitioner has already made a representation on 02.09.2015 seeking for such change.

3. Whether the petitioner is entitled to change the property tax assessment or not is for the authorities concerned to consider and pass appropriate orders on merits and in accordance with law and also by hearing any other person interested in respect of the particular property



tax assessment. Therefore, this Court at this stage cannot issue any direction, as prayed for by the petitioner in this Writ Petition. However, as the representation of the petitioner is stated to be pending before the second respondent, without expressing any view on the merits and the contentions raised by the Writ Petitioner, I only direct the second respondent to consider and pass appropriate orders on the representation dated 02.09.2015, on merits and in accordance with law, after giving due opportunity of hearing to the petitioner as well as to the person, who is having interest in respect of the property tax assessment. Such exercise shall be done by the second respondent within a period of six weeks from the date of receipt of a copy of this order.

4. The Writ Petition is disposed of with the above direction. No costs.

Sd/-  
Assistant Registrar (T&P)

/True Copy/

Sub Assistant Registrar

NB  
To

1.The District Collector,  
Virudhunagar District,  
Virudhunagar.

2.The Commissioner,  
Virudhunagar Municipality,  
Virudhunagar, Virudhunagar District.

+1CC to Mr.G.Marimuthu Advocate Sr.No.65207  
+1CC to Mr.M.MuthuGeethayan Advocate Sr.No.65100

NS/Sk/SKN/18.11.2015-2P-5C

ORDER MADE IN  
W.P. (MD) No.20074 of 2015  
DATED - 05.11.2015