IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 09.10.2017

CORAM :

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.12183 of 2004

A.Abbas ...Petitioner

Vs

Commissioner,
Pudukkotttai Municipality,
Pudukkottai. .... Respondent

Writ petition is filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondent to issue receipts for the payments made by the petitioner for the house tax for the assessment year 2002-2004 in respect of the property bearing door No.11/2, Thiruvalluvar Nagar, first street, Pudukkottai Town, Pudukkottai.

For Petitioner : M/s.Usharaman
For Respondent : Mr.S.Diwakar
Special Government Pleader.

O R D E R

The petitioner has come forward with this petition praying to direct the respondent to issue receipts for the payments made by the petitioner for the house tax for the assessment year 2002-2004 in respect of the property bearing Door No.11/2, Thiruvalluvar Nagar, first street, Pudukkottai Town, Pudukkottai.

2. The case of the petitioner is that the property in question belongs to the petitioner and it originally stood in the name of petitioner's grant mother and the same was gifted to him in the way of Hiba. According to the petitioner, property is in the name of petitioner since 1993 and the respondent chose to arbitrarily cancel the assessment that too retrospectively. Aggrieved by the same, the Petitioner filed W.P.No.17896 of 2003 and there was an interim order and subsequently the said writ petition was allowed on 16.12.2003. Enquiry was conducted and that the Petitioner has paid necessary fees for charges and that beyond statutory dues have also been paid, but the respondent has not given receipts, for the period in question. He submitted

that several representations have been given and that earlier cancellation proceedings against the Petitioner, was quashed by this court and that the Petitioner enjoyed the interim order throughout the disposal of the earlier Writ Petition. There is no reason given by the respondent for non-issuance of the receipt for the payment of house tax for the assessment year 2002-2004.

3. The learned Special Government Pleader appearing for the respondent submitted that, for the subsequent period, that is after 2004, receipts have been issued as the petitioner has produced the records and no documents have been produced by the Petitioner for the house tax for the year 2002-2004. He further submitted that if necessary documents are produced by the petitioner for the said period, the respondent will give necessary receipts for the house tax.

4. Taking note of the submissions made by both the parties, the petitioner is directed to produce necessary documents as requested by the respondent and after scrutnising them and verifying the genuineness of the same, respondent is directed to consider the request of the petitioner with regard to the issuance of receipt of house tax for the year 2002-2004.

5. Writ Petition is disposed of with the above observations and direction. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vs / vum

To
The Commissioner,
Pudukkotttai Municipality,
Pudukkottai.

+1 cc to Mrs.Usharaman Advocate sr 72290
+1 cc to Mr.S.Diwakar Advocate sr 72281

W.P.No.12183 of 2004

gjII(co)
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