



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2017

CORAM:

**THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MR.JUSTICE P.VELMURUGAN**

W.A.[MD].No.1027 of 2015
and
M.P.[MD]No.1 of 2015

The President,
Sengamala Natchiyarpuram Village Panchayat,
Sengamala Natchiyarpuram,
Thiruthangal Via, Sivakasi Taluk,
Virudhunagar District
Represented by Kaleeswari

: Appellant/Respondent

Vs.

A.Krishnasamy

: Respondent/Petitioner

PRAYER: Writ Appeal is filed under Clause 15 of the Letters Patent to set aside the order passed by this Court in W.P.No.10755 of 2013 dated 12.03.2014.

Prayer in WP(MD). 10755/ 2013 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in pursuance of the impugned notice dated 25.05.2013 and quash the same as devoid of merits and direct the respondent to assess house tax to the petitioner s new constructed building as per building plan approval dated 16.07.2011 within the period stipulated by this Honourable Court.

For Appellant : Mr.R.Saravanan
For Respondent : Mr.R.Aravindraaj

JUDGMENT

[Judgment of the Court was delivered by T.S.SIVAGNANAM, J.]

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Heard Mr.R.Saravanan, learned counsel appearing for the appellant and Mr.R.Aravindraaj, learned counsel appearing for the



respondent.

2. By consent, the Writ Appeal is taken up for final disposal.

3. This Writ Appeal is directed as against the order dated 12.03.2014 made in W.P.No.10755 of 2013.

4. This Writ Appeal was filed by the President of the Village Panchayat, who is no longer holding office as the term of his office expired. Nevertheless, we heard the learned counsels for the parties and disposed of this appeal on merits.

5. The respondent filed the writ petition challenging the proceedings of the appellant, dated 25.05.2013 by which the appellant directed the respondent to produce certain documents to enable the appellant to assess the respondent's building for levying property tax. The writ petition was allowed and direction was issued to the appellant to assess the property to tax and giving liberty to the appellant to submit a representation to the District Collector, with regard to the irregularities found in the lay out plan approval, if he so deserved.

6. From the facts placed before us, it is clear that the appellant attempt is to somehow deny assessment of the property owned by the respondent. Though the communication dated 25.05.2013 appears to be innocuous communication, calling upon the respondent to produce certain documents to enable the panchayat to assess to tax, the actual intention appears to be is to refuse to make an assessment.

7. We are convinced to make such an observation because the President of the Panchayat attempted to cancel the planning permission granted in favour of the respondent by passing a resolution. As against such resolution, the respondent preferred an appeal to the District Collector and the District Collector passed an order by cancelling such resolution. Thus, as on date, the respondent has valid building plan approval and the construction had been put up in accordance with the approved plan. By the communication dated 25.05.2013 copy of the lay out plan and details there on called for by the appellant. These details ought to have been filed by the appellant prior to the sanctioning of the building plan. Thus the attempt made by the appellant is to somehow see that the respondent building is not assessed to tax. Since the President is not holding office as of now, we direct the Block Development Officer, who is the Executive Officer of the Panchayat to implement the direction issued by this Court in the Writ Petition and assess the respondent's property to tax within a period of two weeks from the date of receipt of copy of this Judgment. The reasons recorded by the Writ Court are perfectly in order and there is no grounds made out by the appellant to interfere with the order passed in the writ petition.



8. Accordingly, this Writ Appeal is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (T&P)

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/True Copy/

Sub Assistant Registrar

To

The President,
Sengamala Natchiyarpuram Village Panchayat,
Sengamala Natchiyarpuram,
Thiruthangal Via, Sivakasi Taluk,
Virudhunagar District.

+ 1 CC TO Mr.R.SARAVANAN, ADVOCATE IN SR No. 61052
+ 1 CC TO Mr.R.ARAVINDRAJ, ADVOCATE IN SR No. 61314

MYR/VSA

TE/SKN-RSK/SAR-I : 29/06/2017 : 3P/4C

JUDGMENT MADE IN
W.A.[MD].No.1027 of 2015 and
M.P.[MD]No.1 of 2015
20.06.2017