

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 29.08.2017****CORAM:****THE HONOURABLE MR.JUSTICE R.MAHADEVAN****W.P(MD)No.491 of 2016
and
W.M.P(MD)No.409 of 2016**

S.Maheswari

... Petitioner

Vs.

The Commissioner
Madurai City Corporation,
Madurai.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the respondent from demanding property tax including vacant site tax from the petitioner for the school building comprised in T.S.No.1943/1, 1B, 1944 and 1973 of M.K.Puram Madurai.

For Petitioner : Mr.P.Ganapathi Subramanian

For Respondent : Mr.R.Praburamachandran
Standing Counsel

O R D E R

This writ petition has been filed, seeking a Writ of Mandamus forbearing the respondent from demanding property tax including vacant site tax from the petitioner for the school building comprised in T.S.No.1943/1, 1B, 1944 and 1973 of M.K.Puram Madurai.

2. Heard the learned Counsel on either side.

3. It is the case of the petitioner that she purchased the property in question in the year 2006 and constructed a School building in the year 2009, after getting necessary approval from the respondent. It is the further case of the petitioner that since the petitioner had paid the vacant land tax till 2009, there is no justification with the respondent in demanding vacant land tax against law, as there is no need to pay the tax for the land, where already several constructions had been put up. Hence, aggrieved by such demand, the petitioner has come before this Court with the above said prayer.



4. It is seen that without submitting any representation to the respondent, the petitioner has straightaway approached this court, seeking exemption from levying vacant land tax. It is the contention of the petitioner that there are enough buildings constructed in the land in dispute.

5. Under such circumstances, this Court, without going into the merits of the petitioner's claim, directs the petitioner to submit necessary representation to the respondent, within a period of two weeks from the date of receipt of a copy of this order and on such representation being filed, the same shall be considered and appropriate orders passed thereon, on its own merits and in accordance with law, within a period of six weeks thereafter, after proper inspection in the land in dispute.

6. The writ petition is disposed of as above. No costs. Consequently connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(AE)

/True Copy/

Sub Assistant Registrar

To:

The Commissioner
Madurai City Corporation,
Madurai.

+1cc to Mr.R.Praburamachandran, Advocate Sr.No.74968

RM/AR

VB/JC/SAR2/08/09/2017/2P/3C

W.P(MD)No.491 of 2016

29.08.2017