BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.02.2018

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE R.THARANI

WP.(MD) No.2458 of 2018
and
W.M.P.(MD) No.2659 of 2018

N.S.Ramaraj ... Petitioner

-vs-

1.The Chief Secretary to Government,
Secretariat, Fort St. George,
Chennai.

2.The Commissioner of Municipal Administration,
6th Floor, Ezhilagam Annex Building,
Kamarajar Promenade,
P.W.D. Estate, Chepauk,
Chennai - 5.

3.The Regional Director of Municipal Administration,
Tirunelveli,
Tirunelveli District - 627 002.

4.The Rajapalayam Municipality,
rep. by its Commissioner,
Rajapalayam,
Virudhunagar District. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, to forbear the respondents from collecting so called arrears of tax from inmates of Rajapalayam Municipality in violation of the Rules without following due process of law by considering the representation of the petition dated 24.01.2018.

For Petitioner : Mr.S.C.Herold Singh

For Respondents : Mr.V.R.Shanmuganathan,
Spl.G.P. For RR1 to 3

Mr.N.Dilip Kumar for R4

O R D E R

(Order of the Court was made by T.S.SIVAGNANAM, J.)

Heard Mr.S.C.Herold Singh, learned counsel for the petitioner and Mr.V.R.Shanmuganathan, learned Special Government Pleader appearing for RR1 to 3 and Mr.N.Dilip Kumar, learned counsel for the fourth respondent.

2.The petitioner claiming himself to be a resident of Rajapalayam Town in Virudhunagar District and in the capacity of a social worker has come forward with this writ petition praying for a direction to forbear the respondents from collecting so called arrears of tax from residents of Rajapalayam Municipality in violation of the Rules without following due process of law.

3.At the very outset, we pointed out that such an omnibus relief cannot be sought for by the petitioner especially in matters pertaining to taxation. Each person is an individual assessee and each assessee has to be tested for its correctness by the aggrieved person and no blanket order as sought by the petitioner in this petition can be granted. However we heard that the fourth respondent Municipality, when they assess the properties within their jurisdiction, should adopt proper procedure in terms of Tamil Nadu District Municipalities Act and the rules framed therein. Several factors have to be taken into consideration for assessing a property to tax.

4.Therefore, it is necessary for the fourth respondent to follow the proper procedure. After the notices are issued to the assesses, if they are aggrieved, then it is open to the concerned assesses to file their objection to such assessment. Therefore we see no reason to issue such a blanket direction as sought for by the petitioner.

5.Accordingly this writ petition is dismissed with the above direction. No costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar(T&P)

/True Copy/

Sub Assistant Registrar

To

1.The Chief Secretary to Government, Secretariat, Fort St. George, Chennai.

2.The Commissioner of Municipal Administration,
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3.The Regional Director of Municipal Administration,
Tirunelveli,
Tirunelveli District - 627 002.

4.The Commissioner, Rajapalayam Municipality,
Rajapalayam,
Virudhunagar District.

+1CC to Mr.N.Dilipkumar, Advocate, SR.No. 50832
+1CC to Mr.S.C.Herold Singh, Advocate, SR.No. 50813
+1CC to the Special Government Pleader SR.No.51336

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