BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 10.05.2018
CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.[MD].No.10864 of 2018
and
W.M.P.[MD]Nos.9988 & 9989 of 2018

M.O.Rajayokkiyan : Petitioner

Vs.

1.The Madurai Corporation,
Rep. by its Commissioner,
Madurai Corporation Office,
Madurai.

2.The Assistant Commissioner,
Zone-I,
Madurai Corporation,
Madurai. : Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order in M1A9/003934/2018 dated 04.05.2018, on the file of the Respondent No.2 and quash the same as illegal and consequently for a direction, directing the Respondent No.1 to remove the dust bin installed in front of the petitioner's hospital building and to levy the property tax of the petitioner's hospital building by way of conducting proper inspection as per the provisions of Madurai City Municipal Corporation Act, 1971, within the time period stipulated by this Court.

For Petitioner : Mr.T.Lajapathi Roy
For Respondents : Mr.J.Gunaseelan Muthiah
Standing Counsel

O R D E R

Mr.J.Gunaseelan Muthiah, learned standing counsel, takes notice for the respondents. By consent, the writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner is running a hospital in the name and style of “Life Care Hospital”. The respondents are demanding tax, without assessing the property. The petitioner has paid a sum of Rs.9 Lakhs towards tax. Inspite of the same, the respondent issued a notice in proceedings No.M1A9/003934/2018 dated 04.05.2018, stating that further action will be taken, if the arrears are not paid. Suddenly, the respondents have placed a dust bin at the gate of the hospital, preventing the ingress and egress of the vehicles as well as patients. Aggrieved over the impugned notice dated 04.05.2018, the petitioner is before this Court.

3.The learned Standing Counsel appearing for the Madurai Corporation would submit that the petitioner is in arrears and that is why stringent action is taken to collect the arrears of tax due from the petitioner. Pursuant to the same, the impugned order dated 04.05.2018, has been issued demanding a sum of Rs.11,55,112/-. The learned Standing Counsel would also submit that they will immediately remove the dust bin placed in front of the hospital.

4.I have heard the rival submissions of the learned Counsel on either side.

5.A reading of the impugned order reveals contradictory statements. The anterior portion of the order states that the tax was determined from the year 2010-2011 and the following lines state that assessment was not made and tax has not been determined.

6.In such circumstances, this Court is inclined to set aside the demand notice made by the second respondent and a further direction is issued to re-measure the property and assess the tax, after hearing the objections of the petitioner and thereafter, to demand the tax arrears. While doing so, the money already paid by the petitioner towards tax, shall be adjusted.

7.The writ petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Vacation Officer (RTI)

/True Copy/

Sub Assistant Registrar

To

1.The Madurai Corporation,
Rep. by its Commissioner,
Madurai Corporation Office, Madurai.

2.The Assistant Commissioner,
Zone-I, Madurai Corporation, Madurai.

+1cc to M/S.T.Lajapathi Roy, Advocate SR.No. 65289
+1cc to M/S.J.Gunaseelan Muthiah, Advocate SR.No. 65283

ORDER MADE IN
W.P.[MD].No.10864 of 2018
10.05.2018

mr/smn
JM/KKR/SAR 1/15.05.2018/2P/5C