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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P. 29577 of 2011

and

M.P. 2 of 2011

Avinashi Town People Welfare
Development Association,
rep. by its President,
P.Vijay Anand,
Reg. No.175/2010,
6/342-A, Post Office Street,
Avinashi-641 654.
Tiruppur District.

... Petitioner

Vs

1. The Secretary to Government,
Municipal Administration and Water
Supply Department,
Fort St. George,
Chennai-600 009.
2. The Director of Town Panchayats,
Kuralagam,
Chennai-600 108.
3. The District Collector,
Tiruppur District,
Tiruppur.
4. The Executive Officer,
Avinashi Town Panchayat,
Avinashi, Tiruppur Dt.
5. The Chairman,
Avinashi Town Panchayat,
Avinashi,
Tiruppur Dt.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the entire records of the 1st respondent which culminated in G.O.Ms.No.109, Municipal Administration and Water Supply (TP-2) Department, dated 19.08.2011 and quash the



same as illegal and arbitrary and further direct the 1st respondent to consider the proposal sent by the 2nd and 3rd respondents, for approval of Resolution No.63/2009 dated 06.07.2009 made by the Avinashi Town Panchayat Council, afresh, after ascertaining the views of Avinashi Town Panchayat Council.

For Petitioner : Ms.G.Tamizharasi,
for Mr.K.Balakrishnan

For Respondents : Mr.A.Zakir Hussain,
Govt. Pleader for R1 to R3

Mr.N.Srinivasan for R4

O R D E R

This Writ Petition has been filed by an association terming themselves as Avinashi Town People Welfare Development Association. Admittedly, the petitioner association does not represent the entire town people of Avinashi, but only a portion of them, and what are sought to be quashed in the present Writ Petition is to a Government Order, which enables the respondents to impose property tax in Avinashi Town Panchayat Council. While that being so, the Writ Petitioner at the instance of one section of the society seeking to quash the entire powers of the respondents Panchayat cannot be proper. On this short ground, the Writ Petition is liable to be rejected.

2. The grievance of the petitioner association seems to be that the 5th respondent panchayat had unilaterally resolved to pass a resolution No. 56/2008 seeking to revise the property tax by 25% for the residential buildings, 100% for the Industrial buildings and 150% for the commercial buildings, which according to the petitioner, is arbitrary and not in accordance with the guidelines issued in the Government Order. When the impugned Government Order came to be passed, it was observed that the decision was pursuant to two resolutions of the Panchayat Union and further, when objections were called for from the residents of the Panchayat Union, the general public had not raised any objections. It is on this basis that the resolutions were confirmed by the Government, in so far as it relates to levy of tax is concerned.

3. As stated earlier, the present Writ Petition is filed only by a section of the society, which cannot be permitted to agitate on behalf of entire society. Apparently, the Government Order entitles the Panchayat to levy tax to all the properties in their jurisdiction. While that being so, the appropriate remedy would be available to the individual assessee to challenge, whenever the demand is made and the association may not be a proper body to challenge the decisions taken by the



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respondents. Above all, the levy of property tax would depend on each and every property individually and may differ from one property to another. As such, the appropriate person to challenge the levy would be the concerned assessee and not by a group of persons.

4. In the light of the above observation, on considering all the grounds raised in the present Writ Petition, the Writ Petition stands dismissed with a liberty to such individuals, who may be aggrieved against any demand of property tax being made against them. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

rpp

To

1. The Secretary to Government,
Municipal Administration and Water
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Chennai-600 009.
2. The Director of Town Panchayats,
Kuralagam,
Chennai-600 108.
3. The District Collector,
Tiruppur District,
Tiruppur.
4. The Executive Officer,
Avinashi Town Panchayat,
Avinashi, Tiruppur Dt.
5. The Chairman,
Avinashi Town Panchayat,
Avinashi, Tiruppur Dt.

+1cc to Mr.N.Srinivasan, Advocate, S.R.No.56994

+1cc to the Government Pleader, S.R.No.57329

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NRL(CO)

RRS(19/08/2019)