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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : **13.03.2019**

CORAM:

THE HONOURABLE MR.JUSTICE **N.KIRUBAKARAN**
AND

THE HONOURABLE MR.JUSTICE **S.S.SUNDAR**

W.P. (MD) No.16612 of 2018

and

W.M.P. (MD) Nos.14692 and 14693 of 2018

K.K.Ramesh

: Petitioner

Vs.

The State of Tamil Nadu,
Rep. by Principal Secretary,
Municipal Administration and Water Supply (M.A.IV) Department,
Secretariat,
Chennai - 9.

: Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari to call for the records pertaining to the Tamil Nadu Government Order G.O.Ms.No.73, dated 19.07.2018 passed by the respondent and quash the same as illegal, arbitrary and against natural justice.

For Petitioner

: Mr.K.K.Ramesh
Party in Person

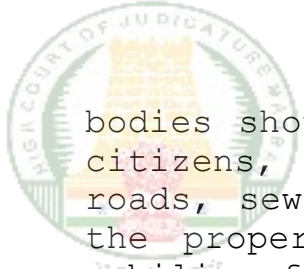
ORDER

(Order of the Court was made by **N.KIRUBAKARAN, J.**)

The petitioner under the guise of Public Interest Litigation has approached this Court challenging the Government Order in G.O.Ms.No.73, Municipal Administration and Water Supply (M.A.IV) Department, dated 19.07.2018, by which property tax is sought to be increased from 50% to 100% depending upon the nature of building.

2.Heard Mr.K.K.Ramesh, party-in-person.

3.It is admitted that for the past ten years, property tax has not been revised. Especially in Madras, it was not revised for a longer time. By the impugned Government Order, the proposed revision will be not more than 50% in case of residential buildings occupied by owner. In respect of buildings let out to tenants the proposed hike can be upto 100%. As per the constitutional mandate, Municipality or Corporation or other local



bodies should have resources for providing basic amenities to the citizens, like drinking water, hygienic condition, maintenance of roads, sewage connection, street lights, etc. Without increasing the property tax, it is not possible for the local bodies to mobilise funds for providing all these basic amenities. For more than ten years, the property tax has not been revised. Moreover, the value of the properties has gone up. In spite of that, the petitioner states that members of public find it difficult to pay even the meagre amount of increase of property tax. As per the existing rule, the property tax can be revised by enhancing once in five years upto 50% or 100% respectively for residential and non-residential buildings which have been let out. In such circumstances, by the impugned Government Order, the proposed revision after the expiry of 11 years, cannot be faulted. It is always open to the individual assesseees to challenge the revision if the enhancement is unreasonable or arbitrary.

4. In those circumstances, this Court is unable to entertain this Writ Petition as it does not appear to be a public interest litigation but a litigation for publicity and hence, this Writ Petition is dismissed with a cost of Rs.5,000/- (Rupees five thousand only) to be paid to the War Widows Association, New Delhi, within a period of one week from the date of receipt of a copy of this order. Consequently, the connected Writ Miscellaneous Petitions are closed.

Post the Writ Petition after four weeks for reporting compliance.

Sd/-

Assistant Registrar ()

// True Copy //

Sub Assistant Registrar (CS)

To
The Principal Secretary,
Municipal Administration and Water Supply (M.A.IV) Department,
Secretariat,
Chennai - 9.

COPY TO

1. The Section Officer,
Writ Section,

Madurai Bench of Madras High Court,

Madurai. (Post after four weeks for reporting compliance)



2.The Officer Incharge,
War Widows Association
New Delhi

+1 CC to M/s.K.K.RAMESH, Advocate (SR-54132[F] dated 14/03/2019)

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ORDER MADE IN
W.P. (MD) No.16612 of 2018
13.03.2019

KM/ (28.03.2019) 3P 5C