

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 27.07.2020
CORAM
THE HONOURABLE MR. JUSTICE M.S. RAMESH
W.P.No. 5830 of 2015

Kaliyamurthy

..Petitioner

-Vs-

The Executive Officer,
Vaiteeswarankoil Town Panchayat,
Sirkali Taluk,
Nagapattinam District.

...Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Mandamus directing the respondent to consider the representation of the petitioner dated 20.11.2014 and pass necessary orders for acceptance of house tax tendered by petitioner for his house at 45/1, Kalaignar Nagar, Railway Station Road, Vaiteeswaran koil, Sirkali Taluk, Nagapattinam District for the year 2013-14.

For Petitioner : Mr.S.Sounthar

For Respondent : Mr.K.Rajendraprasad, GA

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The scope of the Writ Petition is very limited. The petitioner requires his door number to be mentioned in the Demand of Property Tax for his property, which is claimed to be in Door No.45/1, Kalaignar Nagar, Railway Station Road, Vaiteeswaran koil, Sirkali Taluk, Nagapattinam District. Since the door number was omitted to be mentioned in the Demand, he has given a representation on 20.11.2014. The non consideration of his representation has prompted him to file the present Writ Petition.

3. The determination of the house tax is the power vested with the respondent alone and this Court may not be justified in directing them to arrive at the quantum of the property tax or the mode it has to be determined. Nevertheless, whenever an assessment is objected by an assessee, there is a duty cast on the respondent to consider the same expeditiously instead of keeping it pending indefinitely. In these circumstances, this Court may be empowered to invoke its extraordinary powers under Article 226 of the Constitution of India. Taking into account the limited prayer sought for in the Writ Petition and also by considering that the representation was given by the petitioner wayback in the year 2014, it would be appropriate to grant liberty to the petitioner to make a fresh representation with a consequent direction to the respondent to consider the same.

4. In the light of the above observations, the petitioner is granted liberty to make a fresh representation to the respondent, ventilating his grievances within a period of two weeks from the date of receipt of a copy of this order and on receipt of such a representation, the respondent herein shall consider the same on its own merits and take appropriate course of action in accordance with law, at least within a period of 12 weeks from the date of receipt of the representation.

5. The Writ Petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

DP
To

The Executive Officer,
Vaiteeswarankoil Town Panchayat
Sirkali Taluk
Nagapattinam District.

W.P.No.5830 of 2015

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