



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.10.2020

CORAM

THE HONOURABLE MR. JUSTICE ABDUL QUDDHOSE

W.P(MD).No.709 of 2020

and WMP(MD) Nos. 520 & 521 of 2020

WEB COPY

The Managing Trustee,
The Sidham Trust,
Sudha Saseendaran Siddha Medical College & Hospital,
Mecode, Kaliakavilai Post,
Kanyakumari District.

.. Petitioner

Vs.

1.The Kaliarkavilai Selection Grade Town Panchayat,
Rep. by its Executive Officer,
Padanthalumoodu Post,
Vilavancode Village and Taluk,
Kanyakumari District.

2. The Tahsildar,
Vilavancode Taluk,
Kanyakumari District.

[R-2 *Suo motu* impleaded vide Court order, dated 27.08.2020]

.. Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India for issuance of *Writ of Certiorari*, calling for the records relating to the impugned proceedings in Na.Ka.No.230/2011/A1 dated 12.02.2019 in so far as it relates to the imaginary building in Door No.121F is concerned and quash the same as illegal.

For Petitioner	:	Mr.M. Mahaboob Athiff
For R-1	:	Mr. A. Thiyagarajan, Government Advocate
For R-2	:	Mr.C. Ramesh Special Government Pleader

ORDER

The instant Writ Petition has been filed to quash the impugned proceedings, dated 12.02.2019 in Na.Ka.No.230/2011/A1 passed by the first respondent /Town Panchyat.

2. According to the petitioner, the first respondent has levied property tax for an imaginary building at Door No.5/121F, Vilavancode Village, falling within the territorial limits of the first respondent/Town Panchayat. According to the petitioner, they had submitted four building plans for construction of a 'Siddha



Medical College and Hospital' which were approved by the first respondent /Town Panchayat by its sanction order, dated 18.04.2005. However, only in respect of building plans, three buildings were constructed and in respect of the remaining one no building was constructed. However, according to the petitioner, the respondent has levied property tax in the impugned proceedings for the unconstructed building also.

3. A report was called for by this Court from the second respondent with regard to the constructed areas in the approved building plans. A report dated 18.09.2020 of the second respondent was filed before this Court. In the said report in paragraph No.7, it has been categorically stated that four building plans were approved by the first respondent/Town Panchayat as per sanction order No.5/2005-2006, dated 18.04.2005 but buildings were constructed only in respect of three building plans and the remaining are remains unconstructed.

4. The petitioner has filed this writ petition on the ground that, despite non existence of a building at Door No.5/121F, the first respondent /Town Panchayat has levied property tax on an imaginary building, under the impugned proceedings.

5. In view of the report dated 18.09.2020 submitted by the second respondent before this Court, it is now clear that no building exists at Door No.5/121F and despite the same, the first respondent/Town Panchayat has levied property tax on the petitioner under the impugned proceedings which is illegal. Therefore, the impugned proceedings, dated 12.02.2019, insofar as Door No.5/121F is concerned will have to be necessarily quashed by this Court.

6. Accordingly, the impugned proceedings, dated 12.02.2019 in Na.Ka.No.230/2011/A1 passed by the first respondent /Town Panchayat is hereby quashed and the writ petition stands allowed. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

ksa

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.



To

1.The Executive Officer,
Kaliarkavilai Selection Grade Town Panchayat,
Padanthalumoodu Post,
Vilavancode Village and Taluk,
Kanyakumari District.

2. The Tahsildar,
Vilavancode Taluk,
Kanyakumari District.

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AC (CO)

AP (03/11/2020) 3P 3C