



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.08.2020

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THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD)No.7282 of 2020

and

W.M.P. (MD)Nos.6734 & 6735 of 2020

D.Thiagaraj

... Petitioner

Vs.

1.The Principal Secretary to the Government,
Government of Tamil Nadu,
Municipal Administration and Water Supply
(MA.IV Department), Fort St.George,
Chennai-600 009.

2.The Executive Officer,
Aralvoymozhi Town Panchayat,
Aralvoymozhi,
Kanyakumari District.

... 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 impugned notice of demand for the property tax bearing No.352/2020, dated 29.02.2020 under Assessment No.8141 for the period from 01.04.2019 to 31.03.2020 issued by the second respondent and subsequently, quash the same as illegal and erroneous and consequently, direct the second respondent to permit the petitioner to pay the original amount of Rs.22,990/- as per earlier notice of demand for property tax bearing No.132/2016 under Assessment No.2386 dated 20.06.2016 forthwith pending receipt of the committee report formed under the Government Order dated 19.11.2019 vide G.O.Ms.No.150, Municipal Administration and Water Supply (MA.IV Department).

For Petitioner : Mr.S.Palani Velayutham

For Respondents : Mrs.S.Srimathy
Special Government Pleader

O R D E R

Heard the learned counsel on either side.

2.The petitioner owns the property bearing Door No.8/54, Ward No.16, Gandhi Nagar, Aralvayomozhi, Kanyakumari District. The petitioner was originally paying a sum of Rs.22,990/- as annual property tax. By the impugned communication, the same has been subjected to general revision and enhanced to Rs.89,800/-. The same is put to challenge in the Writ Petition.



3.The petitioner's counsel draws my attention to G.O.Ms.No.150, Municipal Administration and Water Supply (MA. IV) Department, dated 19.11.2019. The Government of Tamil Nadu had specifically ordered withholding the general revision of property tax till the report of the Committee constituted by the Government is submitted. Therefore, the second respondent could not have resorted to general revision property tax in view of the said G.O.

4.When the matter was listed for admission, this Court directed that the petitioner to pay the admitted liability of Rs.22,990/-. The petitioner's counsel states that the admitted liability has since been paid and cleared.

5.In this view of the matter, the order impugned in this writ petition is quashed and the Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

6.The learned Standing Counsel draws my attention to the fact that though the second respondent cannot resort to general revision as of now and must await further guidance from the Government of Tamil Nadu, it is certainly open to the second respondent to measure the petitioner's property and re-assess the same as the second respondent is of the tentative view that the measurement was not correctly done earlier and a portion of the petitioner's property has escaped assessment. If that be so, subject to limitation and other norms, the second respondent can certainly undertake an exercise. The second respondent is presently having the liberty to do so. All that I have held now is that in view of G.O.Ms.No.150, Municipal Administration and Water Supply (MA. IV) Department, dated 19.11.2019, the second respondent cannot resort to general revision. This Court has not tied the hands of the respondents from exercising other statutory powers otherwise available under law.

Sd/-

Deputy Registrar (LA&M)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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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.

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To:

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