BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.07.2020

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.7440 of 2020 and

W.M.P.(MD)No.6895 of 2020

Janaki Traders,
Rep. by its Partner S.Balasubramanian,
62, Toovipuram 10th Street,
Thoothukudi - 628 003,
Thoothukudi District. ... Petitioner

Vs.

1. The District Revenue Officer,
Thoothukudi District,
Thoothukudi.

2. The Commissioner,
Thoothukudi Corporation,
Thoothukudi. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the second respondent in Na.Ka.No.141/2020/A1/Mae.Ma. dated 07.02.2020 and quash the same as devoid of merits and consequently direct the first respondent to change the classification of land in Survey No.1622/1A1A of Milavittan Part-I Village, Thoothukudi Taluk, based on the proceedings of the Additional Chief Secretary/Commissioner of Land Administration, Chepauk, Chennai -5 in ROC.K1/29575/2013 dated 14.04.2014.

For Petitioner : Mr.Ananth C. Rajesh
For Respondents : Mrs.S.Srimathy,
Special Government Pleader.

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ORDER

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

2. The petitioner had purchased the petition mentioned property in the year 2011. A copy of the registered sale deed dated 30.12.2011 has also been enclosed. It appears that the property has been classified as "Kattukuthagai" in the revenue records. After the purchase by the petitioner, he applied to the authority concerned to reclassify the land as "Ryotwari Punjai". An application to this effect was also submitted. But then, no orders were passed. Therefore, the petitioner moved the Madras High Court by filing W.P. No.2222 of 2014. By order dated 27.01.2014, the writ petition was disposed of and the petitioner was directed to give a detailed representation to the Commissioner of Land Administration, Chepauk, Chennai. Pursuant to the direction given by this Court, the Additional Chief Secretary/Commissioner of Land Administration, Chepauk, Chennai, by order dated 14.04.2014 in Roc.K1/29575/2013 directed the District Revenue Officer, Thoothukudi, to look into the matter and examine all the land records and ensure that the correct entries are made in the village records and Taluk Computer. The District Revenue Officer was instructed to pass necessary orders on the petitioner's request within three months from the date of receipt of that order.

3. The petitioner's counsel specifically states that till date no order has been passed by the District Revenue Officer, Thoothukudi, even though several years have lapsed. In the meanwhile, the second respondent, namely, the Commissioner of Thoothukudi Corporation had raised a demand calling upon the petitioner to pay the Property Tax to the tune of Rs.8,64,048/- for the years 2018-2019 and 2019-2020. The petitioner's counsel on instructions without prejudice to his contentions is willing to remit a sum of Rs.1,00,000/-(Rupees One Lakh only) to the second respondent Corporation. This amount shall be remitted to the second respondent Corporation within a period of two weeks from the date of receipt of a copy of this order.

4. The core argument of the petitioner's counsel is that without taking a decision regarding the classification of the land in question, the second respondent is not justified in levying the Property Tax by treating the land in question as "Kattukuthagai". I find considerable force in the said contention. It is seen that the petitioner had already moved this Court seeking the relief in this regard. This Court had directed the Commissioner of Land Administration, Chepauk, Chennai, to pass orders. The Commissioner of Land Administration went into the issue and finally called upon the District Revenue Officer, Thoothukudi, to take a decision in this regard. Till date, the District Revenue Officer, Thoothukudi, has not passed any order on the petitioner's application. Therefore, the petitioner cannot really be blamed. Assessing the land in question as "Kattukuthagai", without the competent authority deciding the issue is clearly unreasonable. Therefore, the impugned

demand will be kept in abeyance, till the decision is taken by the first respondent in this regard. It is made clear that the first respondent will have to necessarily put the petitioner on notice before passing final orders.

5. With these directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AS)

// 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.

To:

1. The District Revenue Officer,
   Thoothukudi District,
   Thoothukudi.

2. The Commissioner,
   Thoothukudi Corporation,
   Thoothukudi.

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