BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.09.2020

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THE HONOURABLE **MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.11438 of 2020

S.Akhilan ... Petitioner

Vs.

1.The President Village Panchayat,
Srimelkudi, Thanjavur District.

2.The Block Development Officer,
Madhukoor,
Thanjavur District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus directing the respondents to consider the petitioner's representation dated 14.08.2020 and direct the respondents to issue the Tax Receipt and professional tax receipt for the Shed constructed by the petitioner situated at 61, Siramelkudi Village, Survey No.207/14, Siramelkudi, Pattukottai, Thanjavur District.

For Petitioner: Mr.K.Mahendran

For Respondents: Mr.P.Mahendran
Additional Government Pleader

ORDER

Heard the learned counsel appearing on either side.

2.The request made by the petitioner is two fold. He wants the petition mentioned premises to be assessed to house tax. Secondly, he wants the first respondent to collect professional tax from him.

3.The said prayer is opposed by the learned Government Advocate primarily on two grounds. The first ground is that the property in question is not in the name of the writ petitioner. The other ground of opposition is that the petitioner is yet to commence his business.

4.The first ground may not have much of substance because the petitioner does not want the assessment to be made in his name. The petitioner is only a lease holder in respect of the property and that the petitioner has no objection for assessing the property in the name of his lessor. The petitioner wants the first respondent to accept the house tax from him and issue receipt to him.

5.I am of the view that no exception can be taken to this request. As regards the registration of the petitioner for the purpose of assessing him to professional tax, I am of the view that again the stand of the respondents lacks merits. The learned counsel for the petitioner has enclosed materials in the typed set of papers which clearly indicates that he has been registered as an entrepreneur by the concerned authorities. The petitioner has also bought the necessary machinery. He also erected the superstructure. Therefore, the petitioner is all set to commence business. By registering him and accepting professional tax from the petitioner, the respondents are not going to suffer any prejudice. In fact they will only be carrying out the statutory mandate set out in the relevant Rules.

6.The learned Government Advocate states that the petitioner may be directed to furnish an indemnity bond.

7.The learned counsel for the petitioner states that the petitioner would comply with any formality that may be stipulated by the respondents.

8.I therefore direct the respondents to assess the petition mentioned premises to house tax and also register the petitioner for the purpose of accepting professional tax from him.

9.Accordingly, this writ petition stands allowed. No costs.

Sd/-

Assistant Registrar (AD-II)

// 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 President Village Panchayat,
Srimelkudi, Thanjavur District.

2.The Block Development Officer,
Madhukoor,
Thanjavur District.

+1 CC to SP (SR-16916[F] dated 15/09/2020)

W.P.(MD)No.11438 of 2020

NR (18.09.2020) 3P 4C