



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.09.2020

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WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.11762 of 2020
and
W.M.P. (MD)No.10204 of 2020

J.Roop Kumar

... Petitioner

Vs.

1.The Commissioner,
Madurai City Municipal Corporation,
Aringar Anna Maligai,
Thallakulam,
Madurai-625002.

2.The Assistant Commissioner (Zone 2),
Madurai City Municipal Corporation,
Industrial Estate,
K.Pudur,
Madurai-625007.

... 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 pertaining the impugned property tax demand notice dated 30.07.2020 in M2A7/15933/2018 issued by the second respondent in respect of Assessment No.10637 for the property in Plot No.131, East Fifth Street, K.K.Nagar, Madurai and quash the same and consequently, to assess the property tax afresh with effect from 01.04.2015 till 30.09.2017 at commercial rate and to assess the property tax with effect from 01.10.2017 at residential rate and to make a demand after adjusting the tax already paid by the petitioner.

For Petitioner : Mr.T.R.Jeyapalam

For Respondents : Mr.R.Murali

O R D E R

Heard the learned counsel on either side. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.



2.The petitioner is the owner of the petition mentioned building. The petitioner was abroad for a short duration. During the said period, he had also let out the property. Without the petitioner's knowledge, it appears that classification of the building had been changed. The quantum of property tax was also enhanced steeply. Challenging the same, the petitioner filed W.P. (MD)No.6070 of 2020 before this Court. The said writ petition was allowed vide order dated 04.05.2020. While quashing the impugned order therein, it was specifically noted that the respondents have not passed any order on the petitioner's representation dated 12.12.2018 and 21.02.2020. It is seen that the petitioner's representation contained two requests.

(a) reduction in the quantum of property tax.

(b) restoration of the earlier classification as residential building.

3.In the impugned communication, the respondents have stated that steps are being taken to restore the earlier classification as residential building. But the petitioner has been called upon to remit the tax demanded earlier. The respondents have not at all dealt with the petitioner's representation regarding quantum.

4.In as much as, the direction given by this Court in W.P.(MD) No.6070 of 2020 has not been complied with, I am constrained to interfere. Accordingly, the order impugned in this writ petition is quashed. The Writ Petition is allowed. The matter is remitted to the file of the second respondent. The second respondent will bear in mind the direction given by this Court on the earlier occasion. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-I)

// 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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Industrial Estate,
K.Pudur,
Madurai-625007.

+1 CC to M/s.R.MURALI, Advocate (SR-17178[F] dated
16/09/2020)

+1 CC to M/s.T.R. JEYAPALAM, Advocate (SR-17201[F] dated
17/09/2020)

W.P. (MD) No.11762 of 2020

16.09.2020

NR (01.10.2020) 3P 5C