BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 14.09.2020
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.15886 & 15887 of 2017 and
W.M.P.(MD)Nos.12553 & 12554 of 2017

W.P.(MD)No.15886 of 2017

M.Ravindran ... Petitioner

Vs.

The Assistant Commissioner,
Madurai Municipal Corporation,
Madurai. ... Respondent

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 impugned demand notice issued by the respondent in Assessment No.392829 dated 03.12.2015 assessing the petitioner's house tax as Rs.5,050/- and consequential impugned notice of attachment in Assessment No.392829 dated 08.08.2017 issued by the respondent, demanding to pay arrears, relating to the petitioner's house tax of Rs.61,656/- and quash the same as illegal and consequently direct the respondent to receive the house tax as applicable to the petitioner's house.

W.P.(MD)No.15887 of 2017

B.Deivapriya ... Petitioner

Vs.

The Assistant Commissioner,
Madurai Municipal Corporation,
Madurai. ... Respondent

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 impugned notice of attachment in Assessment No.392528 dated 08.08.2017 issued by the respondent, demanding the petitioner to pay Rs.81,740/- as house tax to the petitioner's house and quash the same as illegal and consequently direct the respondent to receive the house tax as applicable to the petitioner's house.

(in both W.Ps.)
For Petitioner : Mr.AR. Jeya Rhuthran
For Respondent : Mr.R.Prabhuramachandran

* * *

COMMON ORDER

Heard the learned counsel on either side.

2. The petitioners are owning the petition mentioned apartments. The apartments were purchased by the petitioners way back in the years 2006 and 2015 respectively. The grievance of the petitioners is that the property tax has been exorbitantly enhanced. The petitioners also pointed out that they were not put on notice before the impugned demand notices were raised.

3. The learned Standing counsel pointed out that earlier the petitioners were paying only vacant land tax and that there is no question of arbitrarily revising and enhancing the property tax.

4. In fact the petitioners could not have paid any vacant land tax. The petitioners purchased only apartments. It appears that the description of the tax filed by the petitioners as vacant land tax appears to be erroneous. The petitioners also contend that similarly placed apartment owners are paying only at lesser rates and that the petitioners are being treated in a discriminatory manner.

5. I find considerable substance in the contention of the petitioners' counsel. This is evident from the materials enclosed in the typed set of papers. Therefore, the demand notices impugned in these writ petitions stand quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law.

6. I make it clear that the petitioners have to be treated on the same basis and level as that of similarly placed other apartment owners.

7. These writ petitions stand allowed. If the petitioners are still aggrieved by the orders to be passed by the authority, the only remedy open to the petitioners would be to move the statutory Tribunal and they cannot once again invoke writ jurisdiction of this Court. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

pmu

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:
The Assistant Commissioner,
Madurai Municipal Corporation,
Madurai.

+2 CC to M/s.R. PRABU RAMACHANDRAN, Advocate (SR-16790[F] dated 15/09/2020)(SR-16791[F])

W.P.(MD)Nos.15886 & 15887 of 2017
14.09.2020

AL(CO)
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