IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.4308 of 2021
and
W.M.P.Nos.8666, 8668, 8673 of 2021

(Through Video Conferencing)

J.Ganessin ...Petitioner in Person

Vs.

1.The Director,
Local Administration Department,
Puducherry - 1.

2.The Commissioner,
Puducherry Municipality,
Puducherry - 1. ... Respondent

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents to consider the petitioner's representation dated 11.01.2012 along with reminders to allow payment of installments basis property tax year 1990-2012 of Rs.14,461/- purported to endorsement of assessment book name of deceased Jayaraman.

For Petitioner : No Appearance

For Respondent : Mr.J.Kumaran,
Additional Government Pleader
(Pondy.)

O R D E R

There is no representation on behalf of the petitioner. Heard the learned Additional Government Pleader (Pondicherry).

2. The petitioner has filed this Writ Petition for a Mandamus, to direct the respondent to allow the payment of arrears of property tax from the year 1990 to 2012 in installments.

3. By an interim order dated 26.02.2021, this Court had earlier directed the respondents to pass orders in accordance

with law by the next date of hearing. Pursuant to the aforesaid order, the respondents have passed an order dated 11.03.2021, wherein, the respondents have stated as follows:-

> 6. Whereas, there is no bar in the municipal act and rules in force that the person who is assessed with property tax has to pay the same and whoever wants to pay the property tax in respect of any property in any favour for any period, it is at his/her liberty to pay such tax in one lump sump or in part payment either in person in any municipal collection centre or through online as per his / her wish and further mere payment of property tax does not confer on the assessee or payee to have right to claim the title over the property concerned. The receipt cannot be used as proof for any legal purpose, neither can be used to establish any title claim over the property.
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> 7. Whereas it is surprise to note that as to why the petitioner Thiru.J.Ganessin dragged on this issue for over 9 years in the payment of property tax when the provisions are very clear as per the municipal act and rules in force and this office is not aware of his intention behind it.
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> 8. Therefore in exercise of the powers conferred upon me I, S.Mottousivame Revenue Officer-I of Pondicherry Municipality hereby request the petitioner Thiru J.Ganessin to go ahead in accordance with the provisions contemplated in the Puducherry Municipalities Act, 1973 read with relevant rules in force in the payment of property tax and thus is representation under reference cited is hereby disposed off.

4. Under these circumstances, the petitioner has filed W.M.P.No.8666 of 2021 for amending the prayer in this Writ Petition to quash the order dated 11.03.2021, operative portion of which has been extracted above. The petitioner has also filed W.M.P.Nos.8668 & 8673 of 2021 for amending the affidavit and grounds respectively.

5. The challenge to the order passed on 11.03.2021 is without any merits as the petitioner had himself only asked for a time and that the respondents by their communication / order dated 11.03.2021 (passed pursuant to the interim order dated 26.02.2021) merely recorded that it is open for the petitioner to pay tax either in lump sump or in part payment.

6. Considering the above, I do not find any merits in this Writ Petition and this Writ Petition is accordingly dismissed. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

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To

1.The Director,
Local Administration Department,
Puducherry - 1.

2.The Commissioner,
Puducherry Municipality,
Puducherry - 1.

+1cc to Government Pleader SR. No.67652

W.P.No.4308 of 2021 and
W.M.P.Nos.8666, 8668, 8673 of 2021

SR (CO)
PR (12/01/2022)