IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8817 of 2016
and
M.P.No.7826 of 2016

A.Uma ... Petitioner

Vs.

The Commissioner,
Municipal Office,
Villupuram Municipality,
Villupuram District. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records in impugned Demand Notice with retrospective effect of 2008-2009 in property Tax Assessment No.21675 dated 02.03.2016 in respect of House Property bearing Door No.4, Samundeswari Nagar, Municipal Ward No.17, Villupuram Municipality on the file of the respondent and quash the same.

For Petitioner : Mr.T.Arun Kumar

For Respondents : Mr.R.Purushothaman

O R D E R

The petitioner has challenged the impugned demand notice demanding property tax from the petitioner for the first half of 2008-2009 to first half of 2015-2016 at Rs.2,124.00 on half yearly basis. It is the contention of the petitioner that the petitioner purchased the property in the year 1998 and since then the petitioner has been paying property tax at the rate of Rs.279 on half yearly basis regularly.

2.It is submitted that without any provocation, the half yearly property tax was revised to Rs.2,124/- from Rs.279/- vide impugned demand notice. It is the contention of the petitioner that the tax has been arbitrarily enhanced even though the petitioner's neighbour is paying only Rs.817/- on half yearly basis.

3.On the other hand, it is a contention of the respondents that the petitioner has put of new construction after demolishing the old structure and based on the report of the Revenue Inspector only, the property tax was revised to Rs.2,124/- from Rs.279/- and the tax due from the petitioner from 2008-2009 was demanded.

4.It is further submitted that the method of assessment of the Annual Rental Value has been standardised by the Government and the assessment of the property is based on the fixation of the zonal value of the properties for the basic residential building and the rate for the respective zone has been fixed as per the resolution passed by the Municipal Council.

5.I have considered the argumens advanced by the learned counsel for the petitioner and the respondent. The petitioner has an alternate remedy before the Taxation Appeal Tribunal. Therefore, liberty is given to the petitioner to approach the aforesaid Tribunal against the impugned demand notice within a period of four weeks from the date of receipt of this order. If such appeal is filed by the petitioner within such time, the Taxation Appeal Tribunal shall consider and dispose the appeal on merits in accordance with law. All the issues touching on the merits are left open to be canvassed before the aforesaid Tribunal by the petitioner.

6.Accordignly, writ petition stands disposed of with the above observations. Pending on such appeal by the Appellate Authority the respondent shall not initiate the recovery proceedings. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

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To

The Commissioner,
Municipal Office,
Villupuram Municipality,
Villupuram District.

+1cc to Mr.R.Kumaravel, Advocate, S.R.No. 8422

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AAB(CO)
GN(26/03/2021)