IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.26673 of 2018
and W.M.P.Nos.31043 & 31045 of 2018

Maraimalainagar Kudiyirupor Podhu
Nala Sangangalin Kootamaipu,
Reg.213/12, 2/33, NH-I, Maraimalai Nagar,
Pin 603 209, Rep. by its Chairman,
N.Ranganathan .. Petitioner

-vs-

1.The Commissioner and Special Officer,
Maraimalai Nagar Municipality,
Maraimalai Nagar-603 209.

2.The State of Tamil Nadu,
Rep., by its Principal Secretary to Government,
Municipal Administration Station and
Water Supply (MA.IV) Department,
Fort St., George, Chennai-600 009.

3.The Commissioner,
Municipal Administration,
Chepauk, Chennai-600 005. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the 1st respondent made in Na.Ka.No.3097/18/A1 dated 10.09.2018 and consequential paper publication dated 12.09.2018 issued in Tamil Daily "Thina Thanthi" and quash the same in so far as deleting existing 'D' Zone and rearranging the various streets in 21 wards as A, B, C and D zones and direct the 1st respondent to proceed with the revision of property tax based on self declaration submitted by the members of the petitioner association dated 08.09.2018.

For Petitioner	:	Mr.S.Elamurugan
For R1	:	Mr.P.Srinivas
For RR2 & 3	:	No appearance

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ORDER

The resolution passed by the first respondent in proceedings dated 10.09.2018, and a consequential paper publication made on 12.09.2018, are under challenge in the present writ petition.

2.The petitioner is a Maraimalainagar Kudiyirupor Podhu Nala Sangangalin Kootamaipu. The consequential impugned publication dated 12.09.2018 reveals that certain decisions are taken by passing a resolution by the first respondent and the contents of the subjects as well as the decision taken were published in the proceedings dated 12.09.2018 with reference to the revision of property tax to be paid, the enhanced rates and re-classification of wards and zones. However, the said publication clearly states that if there are any objections regarding the decision, the said objections are to be submitted within a period of thirty days to the Commissioner of Municipalities, Maraimalai Nagar. Instead of submitting objections, the petitioner has chosen to file the present writ petition on the ground that such an enhancement passed during the resolution is not in consonance with the provisions of the statute.

3.This Court is of the considered opinion that determination of property tax is to be made after conducting inspection and by following procedures contemplated in respect of the individual's properties.

4.This writ petition is filed by a Kootamaipu and therefore, the cause of the individuals is not brought in this writ petition. Property tax is an individual's grievance and if any assessee is aggrieved from and out of any such assessment of property tax, the said aggrieved person alone can redress his grievance in the manner known to law. Certain policy decisions taken cannot be questioned by the Kootamaipu in a general manner and the Court cannot adjudicate the determination of property tax to be paid in respect of individual owners on merits and in accordance with law. Such an adjudication is to be done by the competent authorities in the manner prescribed under the statute and the rules and therefore, the individual owners, in the event of any grievance, are at liberty to approach the competent authorities for the purpose of redressal of their grievance regarding the assessment of property tax or otherwise. This apart, the impugned publication itself says that any person aggrieved from and out of the decision taken by the Municipality is at liberty to submit their respective objections within a period of thirty days. All such procedures contemplated under the relevant provisions of the Act and Rules are to be followed scrupulously and in the absence of any complete adjudication regarding the determination of property tax and other details,

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High Court cannot issue any direction in general regarding the determination of property tax or the other details leading to an assessment of property tax. All such factors are to be considered by the competent authority and once the competent authority decided the issue on merits and in accordance with law, then the aggrieved person has to approach the appellate authority as per the Act and Rules.

5.Under these circumstances, this writ petition against the resolution as well as the publication passed by the first respondent need not be entertained. The members of the petitioner-Kootamaipu are at liberty to submit their objections to the first respondent with reference to their own property as well as other grievances and if at all any such objections are filed, the authorities competent are bound to consider the same and take decision on merits and in accordance with law and more specifically, with reference to the provisions of the Act and Rules as well as the Government Orders in force. Accordingly, the relief as such sought for cannot be granted.

6.With the above observations, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Commissioner and Special Officer,
Maraimalai Nagar Municipality,
Maraimalai Nagar-603 209.

2.The Principal Secretary to Government,
The State of Tamil Nadu,
Municipal Administration Station and
Water Supply (MA.IV) Department,
Fort St., George, Chennai-600 007.

3.The Commissioner,
Municipal Administration,
Chepauk, Chennai-600 005.

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+1cc to Mr.S.Elamurugan, Advocate, S.R.No.23760

W.P.No.26673 of 2018

GMR(CO)
CB(24/06/2021)

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