IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.04.2021

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THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.29768 of 2018
and W.M.P.No.34880 of 2018

B.Rajendra Babu,
S/o.Bagawandass .. Petitioner

-vs-

1.The Government of Tamil Nadu,
Rep., by its Secretary,
Municipal Administration and
Water Supply Department,
Fort St. George, Chennai-600 009.

2.The Commissioner,
Chengalppattu Municipality,
Kancheepuram District. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in notice No.018/0001854 dated 9.1.2018 on the file of the 2nd respondent and quash the same.

For Petitioner : Mr.Rajarajan
for Mr.G.Rajan

For R1 : No appearance

For R2 : Mr.P.Srinivas

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ORDER

The notice dated 09.01.2018, determining the property tax by the respondent-Municipality with reference to the subject property, is under challenge in the present writ petition.

2.The petitioner claims that the property tax determined by the respondent-Corporation is improper and not in consonance with the provisions of the Tamil Nadu District Municipalities Act, 1920 (for brevity “the Act”).

3.The learned counsel for the petitioner raised certain grounds on merits and such grounds on merits, relatable to the facts and circumstances and documents and evidences, cannot be elaborately adjudicated in a writ petition under Article 226 of the Constitution of India. Such an adjudication of documents and evidences are to be done by the competent authority and thereafter, by the appellate authority, who test the validity or otherwise of the determination of property tax made by the original authority. All these remedies provided under the statutes are to be exhausted for the effective adjudication of a writ petition under Article 226 of the Constitution of India. High Court cannot presume or assume such factual grounds raised in a writ proceedings.

4.The factual aspects of the matter are to be adjudicated by conducting an inspection of the said property and after verification of the documents and evidences. The assessment of property tax is to be made by following the procedures contemplated under the statutes and rules and in the present case even the impugned notice contemplates that the petitioner is at liberty to submit his objections before the authority.

5.The learned counsel for the petitioner states that objections were already submitted by the petitioner. If so, the petitioner is at liberty to pursue the remedy provided under the Act.

6.In view of the above observations, the relief as such sought for in the present writ petition cannot be granted. However, the petitioner is at liberty to exhaust the remedies provided under the Act and in the manner known to law.

7.Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Secretary to Government,
The Government of Tamil Nadu,
Municipal Administration and
Water Supply Department,
Fort St. George, Chennai-600 009.

2.The Commissioner,
Chengalppattu Municipality,
Kancheepuram District.

+1cc to Mr.G.Rajan, Advocate, S.R.No.23899

W.P.No.29768 of 2018

GMR(CO)
CB(21/06/2021)