BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 19.01.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.8896 of 2020 and
M.P.(MD)Nos.1 & 2 of 2010

Hotel Prem Nivas,
Rep. by its partner,
Rama.S.Ramasamy,
102, West Perumal Maistry Street,
Madurai - 625 001. ... Petitioner

Vs.

1. State of Tamil Nadu,
Rep. By the Secretary to Government,
Municipal Administration and
Water Supply Department,
Secretariat, Fort St. George,
Chennai - 600 009.

2. The Commissioner,
Madurai City Municipal Corporation,
Tallakulam, Madurai.

3. The Assistant Commissioner,
Madurai City Municipal Corporation,
Tallakulam, Madurai. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned notice 06.04.2010 issued by the third respondent in respect of tax assessment No.57569 pertaining to Hotel Prem Nivas, 102, West Perumal Maistry Street, Madurai and quash the same.

For Petitioner : Mr.D.Sadiq Raja

For R-1 : Mr.C.Ramar,
Additional Government Pleader.

For R-2 & R-3 : Mr.R.Murali

O R D E R

Heard the learned counsel on either side.

2. The petitioner is a hotel. The petitioner was assessed to property tax by the respondent Corporation. In the year 1998, there was a general revision. Thereafter, in the year 2008 again, there was a general revision. The property tax payable by the

petitioner was enhanced by 100% and this was in tune with G.O.Ms.No.150 Municipal Administration and Water Supply(Elec) Department dated 12.11.2007 issued by the Government of Tamil Nadu.

3. The stand of the petitioner is that there is non- application of mind on the part of the Corporation and that they have chosen to go by the maximum permissible limit stipulated by the Government. The petitioner's counsel would also contend that the petitioner was not put on notice.

4. I am afraid that both the contentions do not impress me. The question of giving notice to the petitioner will arise, if there is any individual or separate enhancement or revision. But it is not the case here. The Corporation has uniformly enhanced the property tax payable to the commercial tax department by 100%. The petitioner has not been given any differential treatment.

5. Therefore, I am of the view that the question of respondent putting the petitioner on notice does not arise at all. I am also not in a position to accept the submission that there is no application of mind. The Government has chosen to indicate the outer limit for revision and enhancement. It is true that some of the local bodies in the State of Tamil Nadu chose to enhance the property tax only by 50%. This is a policy decision to be taken by the local body concerned. When the decision of the local body is not otherwise vitiated, I am of the view that no interference is called for.

6. This writ petition stands dismissed.

7. It appears that the petitioner has been paying 50% of the property tax, by virtue of the interim order granted by this Court. The learned Standing counsel submitted that the arrears have mounted to more than Rs.23,00,000/-. I am certain that the Corporation will give permission to the petitioner to clear the same in easy installments. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

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:

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

2. The Commissioner,
   Madurai City Municipal Corporation,
   Tallakulam, Madurai.

3. The Assistant Commissioner,
   Madurai City Municipal Corporation,
   Tallakulam, Madurai.

+1 CC to Mr.D.SADIQ RAJA, Advocate (SR-1297[F] dated 20/01/2021)

+1 CC to SGP (SR-1365[F] dated 20/01/2021)

+1 CC to Mr.R.MURALI, Advocate (SR-1426[F] dated 20/01/2021)

W.P.(MD)No.8896 of 2010
19.01.2021

KM (04.02.2021) 3P 7C