BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 19.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.3049 of 2019

A.S.Arunatchalam ... Petitioner

Vs.

The Commissioner,
Puliyangudi Municipality,
Tirunelveli District - 627 855. ... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings of the attachment notice dated 07.02.2019 issued by the respondent under Rule 30(1) of Schedule-IV of the Tamil Nadu District Municipalities(Amended) Act, 1920 relating to the petitioner's property and quash the same as it is passed by violating the principles of natural justice and equity and also consequently direct the respondent to collect the property tax from the petitioner in relation to his property situated at D.No.71 and 72, Nattanmai Arunatchalam Street, Puliyangudi Municipality, Tirunelveli District at revised value as per the resolution passed by the Municipal Committee in Resolution No.672 dated 25.04.2008, after deducting the already paid enhanced property tax for the previous years.

For Petitioner : Mr.A.K.Hemaraj
For Respondent : Mr.M.Rajarajan,
Additional Government Pleader.

O R D E R

Heard the learned counsel on either side.

2. The petitioner is aggrieved by the impugned distraint proceedings initiated by the respondent. The petitioner alleges that he is an activist and also filed Public Interest Litigations and that the impugned proceedings are vitiated by *mala fide*. However, in this writ petition, no official has been named in person and hence I am not in a position to go into *mala fide*. The petitioner's further contention is that the petitioner was given hardly 24 hours to settle the issue. He would further argue that straightaway the impugned distraint proceedings have been taken and that no primary order was passed against him. According to the petitioner, similarly placed assessees in the very same zone have been given differential and favourable treatment.

3. Since substantial contentions have been urged by the petitioner, I am of the view that the respondent must necessarily revisit the issue. The respondent will issue fresh notice to the petitioner and after hearing the petitioner pass orders afresh in accordance with law as regards the petitioner's liability. The petitioner has already paid 50% of the demanded amount in terms of the condition imposed by this Court while granting interim order. The said amount will be adjusted based on the order to be passed by following the procedures. The respondent will hear the petitioner in person before determining the property tax payable by the petitioner herein.

4. The notice impugned in this writ petition is quashed. The writ petition stands allowed. No costs.

Sd/-

Assistant Registrar (CS-II)

// 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:

The Commissioner,
Puliyangudi Municipality,
Tirunelveli District - 627 855.

+1 CC to M/s.M.RAJARAJAN, Advocate (SR-6605[F] dated 23/02/2021)

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