BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 28.09.2021
CORAM
THE HON'BLE MR.JUSTICE R.SURESH KUMAR
W.P.(MD)No.17590 of 2021

1. Anantharaman Manickavasagam
2. M.Chandra ... Petitioners

Vs.

The Assistant Commissioner,
Thachanallur Zone Office,
Tirunelveli Corporation,
Thachanallur,
Tirunelveli. ... Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Mandamus, to direct the respondent to transfer property tax in the petitioner's name for new assessment No. 146/006/01214 and old assessment No. 146/16175 for the petitioner's house in No.4, Perumal South Car Street, Meenakshipuram, Tirunelveli - 627 001, based on the petitioner's representation dated 01.09.2021.

For Petitioners : Mr.R.J.Radhika
For Respondent : Mr.Aayiram K.Selvakumar
Standing Counsel

ORDER

Prayer sought for herein is for a Writ of Mandamus, to direct the respondent to transfer property tax in the petitioner's name for new assessment No.146/006/01214 and old assessment No.146/16175 for the petitioner's house in No.4, Perumal South Car Street, Meenakshipuram, Tirunelveli, based on the petitioner's representation dated 01.09.2021.

2.Heard, Ms.R.J.Radhika, learned counsel for the petitioners and Mr.Aayiram K.Selvakumar, learned Standing counsel appearing for the respondents.

3.It is the case of the petitioners that the property situated at No.4, Perumal South Car Street, Meenakshipuram, Tirunelveli Town and District was the property originally belongs to the grandfather of the first petitioner, who is the father-in-law of the second petitioner.

4.After his demise, his daughter-in-law and grand-son, that is the second and the first petitioners herein are the legal heirs of the property in question. Since the aforesaid property is in dilapidated condition, they wanted to demolish and reconstruct the same and when the petitioners had approached the appropriate authorities to obtain building/planning permission, they are directed by the authorities to mutate property tax receipt in their names, which stood in the name of the deceased grandfather of the first petitioner and in the mean while, since the property in question was assessed by the respondent Corporation for the property tax, the petitioners wanted to assess the property tax receipt in their name for the purpose of property tax and in this regard, they claimed to have made a representation on 01.09.2021 and since the same has not been considered, the petitioners have approached this Court by filing the present Writ Petition.

5. The learned counsel appearing for the petitioner having reiterated the above averments, seeks indulgence of this Court to issue a direction.

6.The learned Standing Counsel appearing for the respondent would submit that, in the representation made by the petitioner on 01.09.2021, the petitioners have not made a specific request with regard to their desire to assess the property for the purpose of property tax in the name of the petitioners and therefore, if proper application is made with such request, that would be considered by the respondent Corporation on merits within a time frame as stipulated by this Court.

7. I have considered the rival submissions of the learned counsel on either side and perused the representation made by the petitioner dated 01.09.2021 and on perusal of the same, it is disclosed that the petitioners have wrongly mentioned that as if the title of the property is to be transferred in the name of the petitioners. Insofar as the change of title of the property is concerned, it does not come under the domain of the respondent Corporation, being the local authority they can only assess the property for the purpose of levying property tax. Therefore, the prayer has to be properly couched. After noticing the same, the learned counsel for the petitioner undertakes that the petitioners would make a fresh representation with a proper prayer and on making such representation let it be considered by the respondent Corporation within a time frame and pass orders thereof.

8. Considering the said submissions of the learned counsel for the petitioner, this Court is inclined to direct the respondent as follows:

(i) the petitioner is directed to submit a fresh representation to the respondent Corporation with a proper prayer with regard to the requirement to assess the property in question for the purpose of levying the property tax in their name and such representation shall be given by the petitioner within the period of one week from the date of receipt of a copy of this order.

(ii) On receipt of such representation, the same shall be considered by the respondents within a period of four weeks on merits thereafter and final orders to be passed in this regard and the decision taken shall be communicated to the petitioners.

9.With the above directions, the Writ Petition stands disposed of . No costs.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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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 Assistant Commissioner,
Thachanallur Zone Office,
Tirunelveli Corporation,
Thachanallur,
Tirunelveli.

+1 CC to M/s.R.J.RADHIKA, Advocate (SR-30739[F] dated 30/09/2021)

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