BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : **08.11.2021**
CORAM
THE HON'BLE MR. JUSTICE M.SUNDAR
W.P(MD) No.19920 of 2021

R.Vaidyanathan ... Petitioner

Vs.

1.The District Collector,
Thanjavur District.

2.The Rural Development Assistant Director (Panchayats)
Rural Development Assistant Director (Panchayats) Office,
Thanjavur.

3.The Block Development Officer,
MCSR St., South Bharathi Nagar,
Kumbakonam,
Thanjavur District - 612 001.

4.Sundaraperumal Kovil Panchayat,
Through its President
Sundaraperumal Kovil Post,
Kumbakonam Taluk 614208,
Thanjavur District.
... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, for the issuance of a Writ of Mandamus, directing the fourth respondent to initiate assessment of Professional Tax and Property Tax for the shops constructed by the petitioner in S.No.50/44B, 50/44C and 50/44D in Sundaraperumal Kovil Village, Kumbakonam Taluk, Thanjavur District and collect tax and issue tax receipts for the same.

For Petitioner : Mr.H.Lakshmi Shankar
For Respondents : Mr.M.Lingadurai,
Government Advocate (Civil Side)

O R D E R

In the captioned writ petition, a mandamus qua fourth respondent has been sought and the mandamus sought is to direct the fourth respondent to assess writ petitioner's property to tax as according to writ petitioner, after purchasing the land / site he has put up shops therein and has been petitioning the local authority i.e., fourth respondent to assess the same to property tax / professional tax.

2. Learned counsel for writ petitioner Mr.H.Lakshmi Shankar points out that even prior to writ petitioner's purchase, the earlier superstructure was assessed to property tax in the name of predecessor in title i.e., writ petitioner's vendor and receipts have been placed before this Court as part of case file.

3. Mr.M.Lingadurai, learned Government Advocate (Civil Side) accepts notice on behalf of all the four respondents.

4. Owing to the narrow compass on which the captioned matter turns, with the consent of learned counsel on both sides, main writ petition is taken up.

5. This Court having set out the narrative and captured the crux of the issue in the captioned writ petition, it will suffice to say that the writ petitioner had petitioned the District Collector, Thanjavur (first respondent) vide a petition dated 17.08.2021 and the same has been forwarded by the first respondent to the third respondent viz., the jurisdictional Block Development Officer under cover of a letter dated 25.08.2021 bearing reference ந.க.எண்.7939/ 2021.ச2.

6. Captioned writ petition can be disposed of giving a simple directive to carry the aforementioned exercise of assessing writ petitioner's property to tax to its logical end.

7. It is pointed out that local body elections have been held in several parts of the State including fourth respondent and a elected body is now in place. Learned counsel for writ petitioner, on instructions submitted that there are elected representatives for fourth respondent panchayat and there is a elected President for the fourth respondent Panchayat (local body) now. Therefore, though the representation of the writ petitioner has been forwarded to the third respondent by the Collector, the assessment has to be done by the local body viz., fourth respondent now is learned counsel's say. Fourth respondent shall embark upon the exercise of examining the writ petitioner's request on its own merits, in accordance with law and complete the same by making appropriate proceedings as expeditiously as possible and in any event within four weeks from today i.e., on or before 06.12.2021. Though obvious, it is made clear that this Court has not expressed any view or opinion on merits of the matter.

8. It is also made clear that while carrying out the aforesaid exercise, it is open to the fourth respondent to call for any records/ documents which may be necessary and if so called for, writ petitioner shall produce the same to the fourth respondent to aid the assessment.

9. Captioned writ petition is disposed of with the above direction. There shall be no order as to costs.

Sd/-

Assistant Registrar (CS III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

vsm

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

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4.The President
Sundaraperumal Kovil Panchayat,
Sundaraperumal Kovil Post,
Kumbakonam Taluk 614 208,
Thanjavur District.

+1 CC to M/s.H. LAKSHMI SHANKAR, Advocate (SR-33732[F] dated 08/11/2021)

+1 CC to M/s.SPL.GP (SR-33899[F] dated 10/11/2021)

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