



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.12.2021

CORAM:

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.[MD]Nos.22765, 22768, 22771 & 22791 of 2019

and

W.M.P.[MD]Nos.19522, 19524, 19526 & 19557 of 2019

WEB COPY

1.P.H.Jaibhunnisha	: Petitioner in W.P.[MD]No.22765/19
2.P.H.Sahul Hameed	: Petitioner in W.P.[MD]No.22768/19
3.P.H.Sahul Hameed	: Petitioner in W.P.[MD]No.22771/19
4.P.H.Jaibhunnisha	: Petitioner in W.P.[MD]No.22791/19

Vs.

The Executive Officer,
Pallapatti Town Panchayat,
Pallapatti,
Aravakurichi Taluk,
Karur District.

: Respondents in all Writ Petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writs of Certiorari, calling for the records relating to the impugned demand notice passed by the respondent under Notice Nos.19/2019, 18/2019, 17/2019 & 20/2019, respectively dated Nil relating to the property at Door Nos.186, 149 B, 149 A, 186 B, respectively of South Mandhai Street, Pallapatti, Aravakurichi Taluk, Karur District and quash the same.

For Petitioner	: Mr.R.Chandrasekar(in all 4 cases)
For Respondent	: Mr.D.Saravanan(in all 4 cases)

COMMON ORDER

This common order will govern the captioned four main writ petitions and the captioned Writ Miscellaneous Petitions therein.

2.Mr.R.Chandrasekar, learned Counsel on record for the four writ petitioners and Mr.D.Saravanan, for Pallapatti Town Panchayat [Pallapatti, Aravakurichi Taluk, Karur District] which is the common respondent [ie., Executive Officer of Pallapatti Town Panchayat] in all the four writ petitions are before me.

3.Owing to the trajectory the matter has taken in the hearing today before me, it is not necessary to set out facts in detail. In other words, short facts will suffice. Short facts are that the four writ petitioners own immovable properties situate within the respondent, Town Panchayat and they have been paying property tax;



that the writ petitioners were slapped with separate demand notices demanding property tax at an enhanced rate; that the writ petitioners came to this Court by way of captioned writ petitions saying that enhanced property tax has been directly demanded without enhancing the property tax by following the procedure laid down under 'the Tamil Nadu District Municipalities Act, 1920' more particularly in accordance with Schedule IV thereat which contains taxation rules and to state with more specificity without adhering to rule 9 thereat; that the writ petitions were entertained, interim orders have been granted which are operating and the matters are now before me.

4.Today, learned Counsel for respondent in all four writ petitions submits on instructions that the respondent is not insisting on the enhanced property tax for the present, it is collecting property tax only at the old rate and the writ petitioners have also paid at the old rate up to date without any arrears. Learned Counsel for respondent also submits that the impugned demand notices can be set aside insofar as they demand property tax at the enhanced rate and further requests that the rights of the respondent Panchayat to revise in accordance with the aforementioned statute and the rules may be preserved.

5.Learned Counsel for writ petitioner in all the four writ petitions also confirms that the writ petitioners have paid property tax at the old rate up to date without any arrears.

6.In the light of the narrative thus far, impugned notices in all four captioned writ petitions being Notice Nos.19/2019, 18/2019, 17/2019 & 20/2019, respectively (to be noted, the impugned notices are undated) are set aside however preserving the rights of the respondent ie., Pallapatti Town Panchayat to make revisions or enhancements in the days to come in accordance with the aforementioned statute and the rules thereunder contained in Part I Schedule IV.

7.Captioned Writ Petition is disposed of in the aforesaid manner. Consequently, captioned Writ Miscellaneous Petitions are disposed of as closed. There shall be no order as to costs.

Sd/-

Assistant Registrar (CS-III)

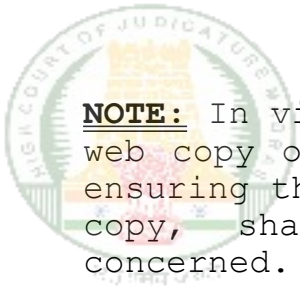
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/ /2021

Sub Assistant Registrar(CS)

MR

<https://hcservices.ecourts.gov.in/hcservices/>



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.

WEB COPY

To

The Executive Officer,
Pallapatti Town Panchayat,
Pallapatti,
Aravakurichi Taluk,
Karur District.

+1 CC to M/s.K.SURESH, Advocate (SR-38171[F] dated 10/12/2021)

W.P. [MD]Nos.22765, 22768, 22771 & 22791 of 2019

10.12.2021

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