



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.04.2021

CORAM :

THE HONOURABLE MR.JUSTICE T. S. SIVAGNANAM

AND

THE HONOURABLE MRS.JUSTICE S.ANANTHI

W.P. (MD) No.20754 of 2017

and W.M.P. (MD) No.17045 to 17047 of 2017

Vikramasingapuram Anaithu Samuthaya Peravai,
Rep. by its Secretary,
Mr.S.I.Perumal,
No.82A/17, North Pillaiyar Kovil Street,
Vikramasingapuram Post,
Ambasamuthiram Taluk,
Tirunelveli District.

.. Petitioner

Vs

1.The State of Tamil Nadu,
Rep. by its Secretary,
Municipal Administration and Water Supply Department,
Fort St. George,
Chennai.

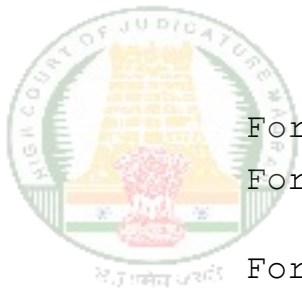
2.The Commissioner of Municipal Administration,
Ezhilagam, Annex Building,
Chepauk,
Chennai.

3.The District Collector,
District Collectorate,
Tirunelveli,
Tirunelveli District.

4.Commissioner cum Special Officer,
Vikramasingapuram Municipality,
Vikramasingapuram,
Tirunelveli District.

... Respondents

PRAYER: Petition under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Gazette Notification in Na.Ka.No.E5/30284/2017 dated 07.09.2017, pertaining to Clause No.3 of Rule No.4, on the file of the Respondent No.4 and quash the same as illegal.



For Petitioner : Mr.S.Rajasekar
For Respondent Nos.1 to 3 : Mr.N.Shanmugaselvam
Additional Government Pleader
For Respondent No.4 : Mr.H.Arumugam

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O R D E R

[Order of the Court was made by **T.S.SIVAGNANAM, J.**]

This Writ Petition, styled as Public Interest Litigation, has been filed challenging the Gazette Notification issued by the fourth respondent in Na.Ka.No.E5/30284/2017, dated 07.09.2017, in and by which, certain charges are collected from the public, who are residing within the jurisdiction of the fourth respondent Municipality. The charges are called 'Scavenging Used Charges. It is levied at the rate of Rs.10/- per month.

2.Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner, Mr.N.Shanmugaselvam, learned Additional Government Pleader appearing for respondent Nos.1 to 3 and Mr.H.Arumugam, learned Standing Counsel appearing for the fourth respondent.

3.Learned counsel for the petitioner submitted that in terms of Section 81 of the Tamil Nadu District Municipalities Act, 1920, various classes of property taxes are listed out. On a perusal of those taxes, it is apparently clear that the property tax includes scavenging tax to provide for expenses connected with the removal of rubbish, filth or the carcasses of animals from private premises.

4.It is undoubtedly true that Section 81 of the Act deals with the description and classes of property tax. However, on a perusal of the impugned notification, we find that what is collected from the petitioner is not a tax, but a fee, which is being collected for certain services to be rendered by the Municipality to the residents of the locality. Therefore, in our considered view, such collection cannot be brought within the purview of taxes under Section 81 of the Act. Therefore, we are not inclined to quash the notification.

5.Learned counsel for the petitioner on instructions submitted that after the election, the fourth respondent Municipality is not collecting such charges. If that is so, the petitioner could not have any grievances.

6.Learned counsel for the petitioner further submitted that there is certain discrepancy in the account of charges, which are collected and in this regard, he refers to the property receipt given to one Jeyabalan. If that is so, the individual assessee can agitate it before the appropriate forum.



7.In view of the above, the Writ Petition fails and the same is dismissed. Consequently, connected Miscellaneous Petitions are also dismissed. No costs.

Sd/-

Assistant Registrar ()

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// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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,
Municipal Administration and Water Supply Department,
State of Tamil Nadu,
Fort St. George,
Chennai.
- 2.The Commissioner of Municipal Administration,
Ezhilagam, Annex Building,
Chepauk,
Chennai.
- 3.The District Collector,
District Collectorate,
Tirunelveli,
Tirunelveli District.

+1 CC to M/s.SPL GP (SR-17510[F] dated 26/04/2021)

+1 CC to M/s.H.ARUMUGAM, Advocate (SR-17418[F] dated 26/04/2021)

+1 CC to M/s.T.LAJAPATHI ROY, Advocate (SR-17455[F] dated 26/04/2021)

W.P. (MD) No.20754 of 2017
23.04.2021

AC (CO)

KB(11.05.2021) 3P 7C



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