IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2022

CORAM :

THE HON'BLE MR.MUNISHWAR NATH BHANDARI, CHIEF JUSTICE

AND

THE HON'BLE MRS.JUSTICE N.MALA

W.P.No.11434 of 2022

K.Azhakar Raja .. Petitioner

vs

The Commissioner
Tindivanam Municipality
Tindivanam
Villupuram District. .. Respondent

Prayer : Petition filed under Article 226 of the Constitution of India praying for a writ of certiorarified mandamus calling for the records pertaining to the impugned paper notification bearing Na.Ka.No.3621/ 2018/A2, dated 12.04.2022 and quash the same consequently directing the respondent to publish the Zonal wise street names, tax increasing factor by percentage, whether the increase of tax by annum or Half of the year and fix the tax on buildings by classification (i.e. Hut, tired roof, metal sheet and RCC Roofing).

For the Petitioner : Mr.A.Vimal Raj
for Mr.G.Baskar

For the Respondent : Mr.P.Muthukumar
Government Pleader

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

The writ petition has been filed to challenge the notification dated 12.04.2022 mainly on the ground that the notice impugned lacks clarity about the zones in which the streets would fall for determination of the tax.

2. We have perused the notification dated 12.04.2022. We find that in the last paragraph of the said notice, the respondent authority invited suggestions/objections to the

general revision made through the said notification and it was to be given within thirty days.

3. Learned counsel for the petitioner fairly admits that no objections/suggestions to the notification dated 12.04.2022 were made by the petitioner before filing the writ petition.

4. In view of the above and even in the absence of the bill for payment of tax, the writ petition would not be maintainable for challenge to the notification dated 12.04.2022. It is for the reason that without availing the opportunity given in the notification to submit suggestions/objections, the writ petition has been filed. It is not known as to whether suggestions/objections have been submitted by others, because if suggestions/objections are submitted by others, then the respondent would finalize it, though no suggestions/objections were given by the petitioner.

5. For the reasons given above, at this stage, the consideration of the zones in which the streets would fall is unnecessary in the absence of a demand for property tax and otherwise if the notification lacks clarity, then the petitioner should have raised an objection then and there. Taking the overall facts into consideration, we are not inclined to cause interference in the notification dated 12.04.2022 impugned.

6. The writ petition is dismissed. There will be no order as to costs. Consequently, W.M.P.No.10964 of 2022 is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

bbr

To: The Commissioner

Tindivanam Municipality
Tindivanam
Villupuram District.

+1cc to the Government Pleader SR.No.32244

W.P.No.11434 of 2022

MG(CO)
GN(10/06/2022)