BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2022

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.1221 of 2011
and
M.P(MD)No.1 of 2011

C.Shanmugavel : Petitioner

Vs.

1.The Commissioner of Municipal Administration,
Chepauk, Chennai.

2.The Regional Director of Municipal Administration,
Tirunelveli, Tirunelveli District.

3.The Commissioner,
Kadayanallur Municipality,
Kadayanallur,
Tirunelveli District. : Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari calling for the records of the 3rd respondent relating to the impugned notice in M.F.No.25 I-II, dated 01.12.2010 and quash the same.

For Petitioner :Mr.M.Mohanasundaram

For Respondents :Mr.G.Suriyananth
Additional Government Pleader
for R.1 & R.2

Mr.A.Baskaran
for R.3

O R D E R

This writ petition is filed as against the demand notice for property tax of this petitioner's Community Hall, namely, Senaithalaivar Samuthayakutam.

2.The grievance of the petitioner is that by the impugned notice, the tax payable was enhanced from Rs.456/- per six months to Rs.18,396/-. This revision, according to the petitioner, is made without affording an opportunity and without providing a notice.

3.Learned Counsel for the petitioner submitted that as per Section 91 of the Tamil Nadu District Municipalities Act, a prior notice is contemplated. Section 82 of the Act prescribes the method of assessment of property tax. The impugned notice is issued without following the provisions under Sections 82, 83 & 91 of the Tamil Nadu District Municipalities Act and therefore, the impugned notice is liable to be quashed.

4.Learned Additional Government Pleader submitted that the assessment has been made pursuant to the announcement made by the Government in G.O.Ms.No.110, Municipal Administration, dated 26.10.2008 and also based on the resolution of the Municipality dated 19.12.2008. He further submitted that the petitioner was having an arrears of Rs.7,45,458/-, of which, the petitioner has paid a sum of Rs.3,00,000/- and undertook to pay the balance amount of Rs.4,45,458/- before 31.05.2022. To that effect, a copy of the letter of the third respondent dated 01.04.2022 was also produced before this Court.

5.The fact remains that the revision of property tax was effected based on the Government Order in G.O.Ms.No.110, Municipal Administration, dated 26.10.2008 as well as on the resolution of the Municipality dated 19.12.2008. As a subsequent development, the petitioner has now paid the part amount and has also agreed to pay the remaining amount on or before 31.05.2022. Under such circumstances, this Court is not inclined to entertain this writ petition and the same is accordingly closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AD II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

gk

To

1.The Commissioner of Municipal Administration,
Chepauk, Chennai.

2.The Regional Director of Municipal Administration,
Tirunelveli, Tirunelveli District.

3.The Commissioner,
Kadayanallur Municipality,
Kadayanallur,Tirunelveli District.

+1 CC to M/s.SPL.GP (SR-17512[F] dated 08/04/2022)

W.P(MD)No.1221 of 2011
07.04.2022

MGJ(28.04.2022) 2P 5C