



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2022

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THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P. (MD) .No.9228 of 2012

and

M.P. (MD) Nos.1 & 2 of 2012

Sarojamurugan

... Petitioner

Vs.

1. Nagercoil Municipality
represented by its Commissioner,
Nagercoil, Kanyakumari District.

2. Taxation Appeals Committee
represented by its Chairman/
Chairman of Municipality,
Nagercoil Municipality,
Nagercoil, Kanyakumari District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for records relating to the demand notice in Assessment No.68060 issued by first respondent and quash the same and direct the second respondent to communicate final orders passed in petitioner's Appeal relating to petitioner's property assessed in property tax assessment No.68060.

For Petitioner : Mr.Dilip Kumar

For Respondents : Mr.P.Athimoola Pandian

ORDER

The present writ petition has been filed challenging a demand notice for payment of property tax issued by the first respondent herein. According to the petitioner, without issuing a notice of revision, the present order has been issued.

2. On instructions, the learned Standing Counsel appearing for the Municipality submits that the petitioner and 300 other persons have made representation to the Municipal Council. Based upon the representation made by the petitioner and others, the



Council has decided to reduce the property tax and passed a resolution on 05.07.2011. According to the learned Standing Counsel for the petitioner, the tax has been reduced for Zone B as per the resolution dated 05.07.2011.

3. A perusal of the demand notice shows that the impugned demand notice has been issued in the year 2012, without taking into consideration, the resolution said to have been passed by the Municipal Council on 05.07.2011. Hence, the demand notice is set aside. In view of the above said discussion, the following order is passed:

- (i) The undated impugned demand notice is set aside.
- (ii) The first respondent Municipality shall cause inspection of the building and re-assess the property tax based upon the resolution dated 05.07.2011.
- (iii) The enhancement, if any, shall be collected only from 05.07.2011.
- (iv) Any excess amount already collected shall be adjusted for the future dues.

4. The learned Standing Counsel has informed that the Council resolution dated 05.07.2011 is the subject matter of an appeal before the Commissioner Municipal Administration. As and when, an order is passed by the Commissioner Municipal Administration, the first respondent Municipality shall be at liberty to re-assess the same as per the said order. A fresh demand notice shall be issued on the above said terms.

5. With the above said observations, the Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS I)

// True Copy //

/07/2022

Sub Assistant Registrar(CS)

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To

1. The Commissioner,
Nagercoil Municipality
Nagercoil, Kanyakumari District.



2. Taxation Appeals Committee
represented by its Chairman/
Chairman of Municipality,
Nagercoil Municipality,
Nagercoil, Kanyakumari District.

+1 CC to M/s.N. DILIPKUMAR, Advocate (SR-27510[F] dated
22/06/2022)

Order made in
W.P. (MD) .No.9228 of 2012
20.06.2022

= SS/01/07/2022/ 3P 4C