BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 21.06.2022
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.5503 of 2020 and
W.M.P.(MD)Nos.4799 & 4800 of 2020

Mohammed Meera ... Petitioner

Vs.

1. The Commissioner,
   Dindigul City Municipal Corporation,
   Dindigul,
   Dindigul District.

2. The Assistant Revenue Officer,
   Dindigul City Municipal Corporation,
   Dindigul,
   Dindigul District. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned demand notice issued by the respondents dated 03.01.2020 with respect to Assessment Number 078/034/00257 (Old Number 078 / 49609) of property situated in 17B, Burma Colony, Nagal Nagar, Dindigul Town, Dindigul District and quash the same and consequently direct the respondents to reassess the property tax as per the settlement arrived before Lok Adalat in Lok Adalat case No.77 of 2017 dated 11.02.2017.

For Petitioner : Mr.D.Venkatesh
For Respondents : Mr.J.Lawrence

* * *

O R D E R

Heard the learned counsel appearing for the writ petitioner and the learned Standing counsel appearing for the respondents Corporation.

2. The petitioner's residence was assessed to property tax. Aggrieved by the exorbitant demand, the petitioner raised an issue before the Lok Adalat at the pre-litigation stage itself. The matter was settled. According to the petitioner, in violation of the said Lod Adalat settlement, the present demand has been raised.

3. The petitioner's counsel relies on the order dated ***21.07.2017 made in W.P.(MD)No.17415 of 2010 (The Tamil Radhasoami Satsang Association V. The Commissioner, Corporation of Chennai).*** A learned Judge of this Court held that the local body cannot go against the Lak Adalat award in the matter of demanding property tax.

4. No one can take exception to the said proposition. But as rightly pointed out by the learned Standing counsel appearing for Dindigul Municipal Corporation, a Lok Adalat award cannot perpetually tie the hands of the local body. It is well known that periodical revisions are made in the matter of property tax. Therefore, in the very nature of things, the Lok Adalat award cannot come in the way of subsequent general revisions. In the impugned demand, the details are not quite clear. Lok Adalat award was passed on 11.02.2017. While so, the impugned demand includes the period from 2015 onwards. Therefore, *prima facie* the period covered by the Lok Adalat award and the period covered in the impugned demand overlap.

5. Respectfully following the order dated 21.07.2017 made in W.P.(MD)No.17415 of 2010 (The Tamil Radhasoami Satsang Association V. The Commissioner, Corporation of Chennai) the impugned demand is quashed. This writ petition stands allowed. The matter is remanded to file of the first respondent to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AE)

// True Copy //

/07/2022

Sub Assistant Registrar(CS)

PMU

To:

1. The Commissioner,
Dindigul City Municipal Corporation,
Dindigul, Dindigul District.

2. The Assistant Revenue Officer,
Dindigul City Municipal Corporation,
Dindigul, Dindigul District.

+1 CC to M/s.J. LAWRANCE, Advocate (SR-27271[F] dated 22/06/2022)

+1 CC to M/s.D. VENKATESH, Advocate (SR-27362[F] dated 22/06/2022)

W.P.(MD)No.5503 of 2020
21.06.2022

SR(CO)
GC(06.07.2022) 2P 5C