BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.04.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.6800 of 2022
and
W.M.P.(MD).Nos.5251 and 5252 of 2022

N.Rasu ... Petitioner

Vs.

1.The District Collector,
Ramanathapuram District.

2.The Assistant Director of Panchayat,
Collectorate,
Ramanathapuram District.

3.The Block Development Officer,
Nainarkovil Union,
Ramanathapuram District.

4.The President,
Kezhakanvanur Village Panchayat,
Nainarkovil Union,
Ramanathapuram District. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned notice of demand for house tax dated 29.06.2020 for the assessment year 2020-2021 issued by the fourth respondent and quash the same as illegal and abuse of process of law.

For Petitioner : Mr.R.Gowrishankar
For R1 & R2 : Mr.M.Prakash
Additional Government Pleader
For R3 & R4 : Mr.N.G.A.Natraj
Government Advocate

ORDER

The petitioner has challenged the demand notice demanding house tax for a sum of Rs.2,200/- for the period commencing from 2020 to 2021. It is the case of the petitioner that the petitioner has been paying Rs.55/- per annum as house tax. However, the house tax was unilaterally increased to Rs.550/- during 2019-2020 by the respondents on account of the fact that the petitioner had supported a rival candidate in the election for the panchayat. It is submitted that the rent has been revised by treating the petitioner differently from the other residents.

2. The learned Additional Government Pleader for the respondents 1 and 2 and the learned Government Advocate for the respondents 3 and 4, on the other hand submits that the writ petition is devoid of merits. It is submitted that the petitioner has put up a new construction for 1960 square feet consisting of a ground floor and a first floor. It is submitted that the rate of tax has not been increased and only the proportionate tax on the additional construction which the petitioner has made, the tax has been demanded. It is submitted that there is no case was made out for interference as what has been demanded was the tax legitimately due and payable by the petitioner to the respondents.

3. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents 1 and 2 and the learned Government Advocate for the respondents 3 and 4.

4. *Prima facie* there is no merit in the present writ petition. The petitioner is therefore directed to pay the aforesaid amount and continue to pay the same until a final determination is made. On payment of such amount, the fourth respondent shall issue a notice to the petitioner giving reason as to why the tax has been enhanced from Rs.55/- to Rs.550/- per annum. Thereafter, the petitioner shall file a reply. An appropriate order shall be passed by the fourth respondent on merits and in accordance with law thereafter. The amount paid by the petitioner shall be treated as a deposit and will be subject to final appropriation after the disposal of the petitioner's representation.

5. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS I)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

sn

To

1.The District Collector,
Ramanathapuram District.

2.The Assistant Director of Panchayat,
Collectorate,
Ramanathapuram District.

3.The Block Development Officer,
Nainarkovil Union,
Ramanathapuram District.

4.The President,
Kezhakanvanur Village Panchayat,
Nainarkovil Union,
Ramanathapuram District.

+1 CC to M/s.R. GOWRISHANKAR, Advocate (SR-18727[F] dated 13/04/2022)

+1 CC to M/s.SPL.GP. (SR-18624[F] dated 13/04/2022)

W.P(MD).No.6800 of 2022
12.04.2022

MGJ(26.04.2022) 3P 7C