WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.08.2022

CORAM

THE HONOURABLE MR.JUSTICE M.NIRMAL KUMAR

W.P(MD).No.13616 of 2022

K.Reji Anitha ... Petitioner

Vs.

1.The Commissioner,
Madurai Municipal Corporation,
Arignar Anna Maligai,
Thallakulam,
Madurai-625 002.

2.The Assistant Commissioner,
Madurai Corporation,
North Zone-II,
Race Course Road,
Madurai. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondents herein consider the petitioner's representation, dated 08.02.2022 by accepting the property tax for the Assessment No.115/662955 from the period 2012-2013 (first half year) till 2021-2022 (first half year) in respect of the house property bearing Door No.3/234, Plot No.21, Re-Survey No.8/5, Parasuramanpatti Village, Gangai Street, Surveyor Colony, Madurai North Taluk, Madurai within the stipulated time fixed by this Court.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner : Mr.P.Mahendran
For Respondents : Mr.S.Vinayak
Standing Counsel

ORDER

The petitioner purchased a property comprised in Door No.3/234, Plot No.21, Re-Survey No.8/5, Parasuramanpatti Village, Gangai Street, Surveyor Colony, Madurai North Taluk, Madurai. The petitioner needs to change the property tax Assessment No.115/662955 in her favour. The petitioner's vendor, namely, Palaniappan property demand tax was uploaded in the Corporation computer. The petitioner's vendor had remitted the house tax up to 2011-2012 through computerized bill. After that, the said demand was erroneously deleted in the respondent demand list. The petitioner made all attempts to include the same in the demand list and also change of petitioner's name in the property assessment tax. After sustained efforts, the Assistant Commissioner, North Zone-II ordered to upload the tax from the year 2012-2013 in the computer, vide his proceedings No.ld2gi5/06882/19, dated 23.10.2019. But, the officials of Corporation had failed to act on the directions of the Assistant Commissioner, North Zone-II.

2. The petitioner's vendor lodged a whatsapp complaint on 07.09.2021 and his complaint was registered in Reference No.168438. Again on

https://www.mhc.tn.gov.in/judis

WEB COPY

22.10.2021, the petitioner's vendor had sent reminder regarding the same. The petitioner's vendor personally visited the North Zone-II office on 06.12.2021 and gave representation to the Assistant Commissioner, North Zone-II and informed the happening, but no fruitful action was taken. The petitioner's property tax was assessed in the vendor's name in Assessment No.115/662955. The petitioner had sent a cheque for the property tax for the year 2012-2013 to 2017-2018 and for the year 2018-2019 to 2021-2022. The respondents neither encashed the cheque nor made requisite assessment order in the name of the petitioner. Due to the non-availability of the house tax receipt, the petitioner is unable to apply for a new drinking water connection, sewage connection and change of electricity connection in her name. Hence, she sent representation on 08.02.2022. Thereafter, no action was action and now, filed this writ petition.

3. The learned Standing Counsel for the respondents submits that the petitioner's vendor was in due of Rs.15,000/- as tax dues, by over sight, which not uploaded in the system. Now, due to the revision of tax, Corporation of Madurai City taken steps to restore the server and upload the particulars. On instructions, he submits that it is the Revenue Assistant Officer, namely, Mohamed Ibrahim, who has to conduct inspection and verify the physical features of the property made assessment of the petitioner’s property and

https://www.mhc.tn.gov.in/judis

WEB COPY

change the assessment in the name of petitioner and make a demand of payment of tax. He further submitted that the petitioner was agreed to pay the arrears of her vendor. In view of the same, it would not be difficult for the Corporation authorities to change the assessment tax in the name of the petitioner. Due to computer software problem and hitch, it could not be done immediately. In any event, within a period of one month, the same can be rectified and the property would be assessed in the name of the petitioner.

4. Recording the same and the undertaking given by the Assistant Revenue Officer, namely, Mohammed Ibrahim that the property of the petitioner in Door No.3/234, Gangai Street, Surveyor Colony, Madurai North Taluk, Madurai would be assessed in the petitioner's name without any further delay within a period of one month, the writ petition stands disposed of. No costs.

23.08.2022

Index : Yes / No
Internet : Yes/ No
sn

To

https://www.mhc.tn.gov.in/judis

WEB COPY

1.The Commissioner,
Madurai Municipal Corporation,
Arignar Anna Maligai,
Thallakulam,
Madurai-625 002.

2.The Assistant Commissioner,
Madurai Corporation,
North Zone-II,
Race Course Road,
Madurai.

M.NIRMAL KUMAR, J.

WEB COPY

sn

W.P(MD).No.13616 of 2022

23.08.2022