BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.08.2022

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**THE HONOURABLE MR.JUSTICE M.NIRMAL KUMAR**

W.P(MD).No.17520 of 2022
and
W.M.P(MD)Nos.12745, 12747 and 12749 of 2022

Michael Paul Chatlier,
Correspondent,
Le Chatlier School,
New Natham Road,
Chinna Chokkikulam,
Madurai. ... Petitioner

**Vs.**

1.The Madurai City Municipal Coporation,
Represented by its Commissioner,
Corporation Building,
Anna Malagai,
Madurai.

2.The Assistant Commissioner, Zone II,
Madurai Corporation,
Anna Malagai,
Madurai. ...Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records relating to the impugned assessment and demand notice issued by the second respondent qua Assessment No.115/042/03729, dated 20.04.2022 in so far as it relates to the period of assessment and demand between 2018-2019 and 2021-2022 is concerned.

For Petitioner : Mr.M.Mahaboob Athiff
For Respondents : Mr.R.R.Kannan
Standing Counsel

**ORDER**

The petitioner challenging the property working sheet in Assessment No.115/042/03729, dated 20.04.2022 issued by the second respondent. The contention of the petitioner is that determination of the gross value of the building is mandatory to be fixed in terms of Section 4 of Tamil Nadu Buildings (Lease and Rent Control Act) 1960.

2. The respondent without issuance of any notice enhanced the property tax qua the petition mentioned school from Rs.9,323/- to Rs.3,69,924/- for every half yearly, and demand was raised in this regard. Therefore, the owner of the premises was constrained to challenge the assessment and demand by filing a suit in O.S.No.455 of 2016 on the file of the Principal District Munsif, Madurai. The said suit came to be allowed by declaring the demand notice, dated 21.06.2016 to be illegal. This decree attained finality. Subsequently, the respondent again issued a demand notice, dated 25.08.2022 along with working sheet at the rate of Rs.2,39,879/- as a half yearly assessment with effect from 01.10.2017. Without following the procedure and in violation of decree in O.S.No.455 of 2016, the petitioner filed a suit challenging the same

in O.S.No.406 of 2018. The said suit was closed in view of the withdrawal of demand by the Corporation. This being so, now, the notice was issued again not following the Rules and Regulations as well as the guidelines issued by this Court and Apex Court. Hence, prayed for quashing of the assessment working sheet.

3. The learned counsel for the second respondent submits that this petition to be dismissed for the reason that the petitioner was not come with clean hands. The petitioner conveniently suppressing the covering letter in ம2எ8/05954/2016, dated 20.04.2022, to which the property tax working sheet was annexed. He further submits that the covering letter along with the working sheet served to the petitioner as well as to the owner of the property with proper acknowledgement. It is only a working sheet, which is annexed to the covering letter. The entire facts are clearly narrated and for what reason earlier, tax was demanded and why not posted in the petitioner's account. Thereafter, the mistake was found and it was corrected. The present working sheet was served to the petitioner to furnish the details and also to file his objections, if any. The petitioner running an elite school in the Madurai city charging good fees from the students. When it comes to the payment of corporation tax, it takes objections and files one petition or other and

successfully stalled the fixation of tax and collection of the same from the year 2016. Now, tax amount is mounting to the tune of Rs.16,79,153/- till March 2022 unless tax is paid, corporation will not be in a position to carry out his normal function more particularly during the Covid-19 pandemic for taking health and sanitary works.

4. Considering the submission and on perusal of the materials, this Court finds that it is only a working sheet now challenged. The Covering letter produced. This Court finds no reason to entertain this petition. The petitioner is directed to give his explanation as well as objection, if any to the working sheet preferably within a period of 15 days from the date of receipt of copy of this order. The concerned authority is directed to pass appropriate orders within a period of 15 days thereafter.

5. With the above direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**05.08.2022**

Index : Yes / No
Internet : Yes/ No
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To

1.The  Commissioner,
The Madurai City Municipal Coporation,
Corporation Building,
Anna Malagai,
Madurai.

2.The Assistant Commissioner, Zone II,
Madurai Corporation,
Anna Malagai,
Madurai.

**M.NIRMAL KUMAR, J.**

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