BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 08.02.2022
CORAM:
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.20651 and 20653 of 2019
and
W.M.P.(MD)Nos.17273 and 17276 of 2019

N.Muthuramalingam ... Petitioner in both petitions

/vs./

The Commissioner,
Paramakudi Municipality,
Ramanathapuram District. ... Respondent in both petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating with the demand notices dated 19.05.2019 relating with the petitioner's building, bearing Nos.4/344-F3 and 4/344-F4, Gandhiji Road under Assessment Nos.134/018/01040 and 134/018/00477-134/18626 issued by the respondent and quash the same as arbitrary and illegal.

In both petitions:

For Petitioner : Mr.R.SURIYA NARAYANAN, Advocate
For Respondent : Mr.M.KANNAN
Standing Counsel

COMMON ORDER

These Writ Petitions are disposed of after considering the arguments advanced by the learned counsel on either side.

2.It is the specific case of the petitioner that the petitioner was earlier subjected to a property tax at Rs.585/- per half year. In 2018, however, the respondent, without issuing any notice to the petitioner and his brother, under the provisions of the Tamil Nadu District Municipality Act, 1920, as re-assessed the property tax at Rs.1,170/- and Rs.1,728/- respectively payable on half yearly basis.

3.The learned counsel for the petitioner submits that the petitioner has also paid the amount. He further submits that the respondent has *suo-motu* allotted two different door numbers for the properties as 4/344-F3 and 4/344-F4 and categorized the properties as industrial and residential properties respectively. It is submitted that if a prior notice was issued to the petitioner, the petitioner would have explained the position stating that the property is occupied only by the family members and that there was no industrial use of the property. The petitioner appears to have paid the amount demanded in terms of the impugned demand notice fearing disconnection of services.

4.Considering the same, I direct the petitioner to continue to pay the aforesaid amount for the succeeding period pending disposal of the petitioner's representation dated 30.08.2019 within a period of three months from the date of receipt of a copy of this order. In case, there is an excess payment of the property tax, such amount shall be adjusted against future tax liabilities. In case of any deficit, the petitioner shall pay the balance, after adjustment of amounts. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(As)

// True Copy //

/ /2022
Sub Assistant Registrar(CS)

To:

The Commissioner,
Paramakudi Municipality,
Ramanathapuram District.

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