

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.09.2022

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THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.P(MD)No.21761 of 2022

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... Petitioner

Vs

1.The District Collector,
Dindigul District.

2.The Block Development Officer,
Thoppampatti Panchayat Union,
Palani Taluk,
Dindigul District.

3.The President,
Manur Village Panchayat,
Palani Taluk,
Dindigul District.

... 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 to consider and pass orders on the petitioner's representation, dated 08.08.2022 for issuance of tax receipts for the years 2020-2021 and 2021-2022 in Tax Assessment No.181A for the property in New Natham Survey No.1114/20 with an extent of 320 sq.feet situated at East Street, Manur Village, Palani Taluk, Dindigul District within a time frame as may be fixed by this Court.

For Petitioner	: Mr.D.Venkatesh
For R1	: Mr.A.Kannan Additional Government Pleader
For R2 & R3	: Mr.M.Prakash Additional Government Pleader

ORDER

The petitioner has prayed for issuance of a Writ of Mandamus, directing the respondents to consider and pass orders on the petitioner's representation, dated 08.08.2022 for issuance of tax receipts for the years 2020-2021 and 2021-2022 in Tax Assessment No.181A for the property in New Natham Survey No.1114/20 with an extent of 320 sq.feet situated at East Street, Manur Village, Palani Taluk, Dindigul District within a time frame as may be fixed by this Court.

2.Heard Mr.D.Venkatesh, learned counsel appearing for the petitioner, Mr.A.Kannan, learned Additional Government Pleader and Mr.M.Prakash, learned Additional Government Pleader, who takes notice for the respondents. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3.The learned counsel for the petitioner submits that the property in Natham Survey No.1114/20 with an extent of 320 sq.feet belongs to the father of the petitioner and patta was also issued under Natham Land Tax Scheme and

Tax receipts were issued in his name. The father of the petitioner was running a common service centre by getting proper permission from the Central Government. Earlier, one Duraipandian has approached the Sub-Collector, Palani for cancelling the Patta stands in the name of petitioner's father alleging that the property belongs to Vinayagar Temple. On 04.09.2017, the Sub-Collector, Palani rejected the said application and directed the said Duraipandian to approach Civil Court for proper remedy. On 05.08.2019, an acknowledgement was also issued by the third respondent stating that tax receipts are being issued in the name of the petitioner's father with tax assessment No.181A. On 03.01.2021 the father of the petitioner died and on 02.03.2022 the other legal heirs of the petitioner's father executed a notarized release deed and thereby, allowed the petitioner to run the common service centre on her own. Since the third respondent refused to collect tax for the years 2020-2021 and 2021-2022, on 05.06.2022 the petitioner has sent a legal notice for issuance of tax receipt by collecting the tax amount. On 18.07.2022, the Assistant Director of Panchayat, Dindigul has directed the second respondent to take necessary action on the legal notice. As there was no action, on 08.08.2022, the petitioner sent a representation to the respondents for issuance of tax receipt by collecting the tax. As there is no action, the present writ petition is filed.

4.The learned Additional Government Pleader appearing for the first respondent submits that appropriate direction may be given to the respondents to consider the petitioner's application, dated 08.08.2022, in accordance with law, within a time frame.

5.Considering the limited scope of the prayer sought for by the petitioner, this Court, without expressing any opinion on the merits of the case, directs the respondents to consider the case of the Petitioner based on the representation submitted by him on 08.08.2022 and pass appropriate orders in accordance with Law, within a period of 12 weeks from the date of receipt of a copy of this order.

6.This Writ Petition stands disposed of with the above directions. No costs.

Index : Yes/No
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V.BHAVANI SUBBAROYAN, J.

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