



W.P.(MD)No.23221 of 2022

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.10.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

**W.P.(MD)No.23221 of 2021 and
W.M.P.(MD)Nos.17326 and 17327 of 2022**

Joseph Selvaraj

... Petitioner

Vs.

The Commissioner,
Tuticorin City Municipal Corporation,
Tuticorin.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records comprised in demand notice in A5/6511/2006 for the Assessment No.138/037/902697 in Door No.207B/13, dated 15.09.2022 on the file of the Respondent and quash the same as illegal, ultra vires and unconstitutional and in consequence forbear the Respondent, his subordinates, officers or any other persons under him from in any manner assessing and collecting property tax in respect of the building premises of the Petitioner with the alleged Assessment No.138/037/902697 (Old Assessment No.138/040/04235) in Door No.207B/13, situate within the premises of 'Hotel Sugam' at Door No.207.



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For Petitioner : Mr.S.Ramesh
For Respondent : Mr.N.Anandakumar
Standing Counsel

ORDER

This Writ Petition has been filed challenging the impugned order dated 15.09.2022, whereby, the property tax was demanded on the premise that the Petitioner owns a commercial building in Thoothukudi Corporation.

2. It is submitted by the learned counsel for the Petitioner that the impugned order is bad for two reasons:

(a) The proposed levy is on a building which is incomplete and Completion Certificate is yet to be issued and it is not habitable.

(b) That had the Petitioner been put on notice, he would have been in a position to put forth his case.

3. It is submitted by the learned Standing Counsel for the Respondent that the impugned order, dated 15.09.2022 may be treated as a notice and the Petitioner may submit his objections, if any.



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4. Recording the said submission made by the learned Standing Counsel for the Respondent, this Writ Petition is disposed of permitting the Petitioner to submit his objection with regard to demand of property tax within a period of three weeks from the date of receipt of a copy of this order. The Respondent shall thereafter pass orders considering the objections, if any, filed and after affording reasonable opportunity to the Petitioner and in accordance with law within a period of six weeks thereafter.

5. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Index : Yes / No

Speaking Order : Yes / No

vji

To

The Commissioner,
Tuticorin City Municipal Corporation,
Tuticorin.



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MOHAMMED SHAFFIQ, J.

vji

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