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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.11.2022

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THE HONOURABLE Mrs. JUSTICE V.BHAVANI SUBBAROYAN

Writ Petition (MD) No.26844 of 2022

Sri Rengaraja .. Petitioner

Versus

The Commissioner,
(Property Tax Appellate Authority),
Rajapalayam Municipality,
Virudhunagar District. .. Respondent

Prayer:-Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned notice given by the respondent dated 24.08.2022 in Na.Ka.No.A2/0552/2020, quash the same as illegal and consequently, direct the respondent to reduce the property tax and Solid Waste User Charges to the petitioner's shops in Door No.446B (Assessment No. 48653) and Door No. 446J (Assessment No.48662), located in Tenkasi Road, Rajapalayam Town, by disposing the petitioner's appeal dated 16.03.2020.

For Petitioner : Mr.K.Sudalaiyandi

For Respondent : Mr.N.Dilipkumar
Standing Counsel

ORDER

The petitioner has prayed for issuance of a Writ of Certiorarified Mandamus, to quash the impugned notice given by the respondent, dated

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24.08.2022 in Na.Ka.No.A2/0552/2020, and consequently, direct the respondent to reduce the property tax and Solid Waste User Charges to his shops in Door No.446B (Assessment No. 48653) and Door No.446J (Assessment No.48662), located in Tenkasi Road, Rajapalayam Town, by disposing his appeal dated 16.03.2020.

2. Heard Mr.K.Sudalaiyandi, learned counsel appearing for the petitioner and Mr.N.Dilipkumar, learned Standing Counsel, who takes notice for the respondent. By consent of the learned counsel appearing for the parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3. According to the learned counsel for the petitioner, the pre-condition imposed by the respondent against the petitioner to deposit a total sum of Rs.2,48,280/- as arrears of property tax and solid waste charges for five shops in Door Nos.446A, 446B, 446C, 446D and 446J in order to entertain the appeal through the Taxation Appeal Committee of the respondent is highly illegal and non-application of mind. Further, the respondent failed to note that the petitioner is the owner of two shops in Door Nos.446B and 446J alone and he is not the owner of remaining three shops in Door Nos.446A, 446C and 446D and prayed for quashing the impugned notice, dated 24.08.2022.

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4. According to the petitioner, he is the owner of two shops in Door Nos.446B and 446J alone. However, the respondent vide the impugned order, has directed the petitioner to deposit a total sum of Rs.2,48,280/- as arrears of property tax and solid waste charges for five shops in Door Nos.446A, 446B, 446C, 446D and 446J in order to entertain the appeal through the Taxation Appeal Committee of the respondent in respect of his two shops. In view of the same, the impugned notice of the respondent, dated 24.08.2022, is liable to be set aside.

5. Accordingly, the Writ Petition is partly allowed and the impugned notice of the respondent, dated 24.08.2022, in respect of payment of arrears of property tax and solid waste charges for five shops in Door Nos.446A, 446B, 446C, 446D and 446J, is set aside and the respondent is directed to entertain the appeal on payment of arrears of property tax and solid waste charges for two shops in Door Nos.446B and 446J. On receipt of arrears in respect of the said two shops, the respondent is directed to entertain the appeal and hold an enquiry, after affording an opportunity of hearing to the petitioner and pass appropriate orders in the appeal preferred by the petitioner on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. No costs.

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To

The Commissioner,
(Property Tax Appellate Authority),
Rajapalayam Municipality,
Virudhunagar District.

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V.BHAVANI SUBBAROYAN, J.

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Order made in
W.P.(MD)No.26844 of 2022

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