BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.12.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.27245 of 2022

G.Bhaskar ... Petitioner

Vs.

1.Additional Chief Secretary,
Municipal Administration and Water
Supply Department,
Secretariat, Tamil Nadu Government,
Fort St. George, Chennai 600009.

2.The Commissioner,
Municipal Administration and Water
Supply Department,
M.R.C.Nagar, Santhome High Road,
Raja Annamalaipuram, Chennai 600 028.

3.The Commissioner,
Madurai City Municipal Corporation,
Arignar Anna Maligai,
Tallakulam, Madurai 625 002. ... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, directing the respondents to set right the computer and permit the petitioner to pay the property tax of Rs. 61,752/- as per the general revision dated 01.04.2022 in assessment number

115/94045 in respect of the petitioner hospital building in order to avoid about the questioned by the income tax authorities.

For Petitioner :Mr.N.Murugesan
For Respondents :Mr.M.Siddharthan
Additional Government Pleader for R1 & R2
:Mr.S.Vinayak
Standing Counsel for R3

ORDER

The present writ petition is filed directing the Respondents to consider the petitioner's representation dated 19.11.2022 to set right the computer and permit the petitioner to pay the property tax of Rs.61,752/- as per the general revision dated 01.04.2022 in assessment number 115/94045 in respect of the petitioner hospital building.

2.1. The petitioner is the owner of the building bearing Door No. 71/1, Munichalai Road, Madurai-625 009. The petitioner is running a hospital under the name and style of Pandia Raj Hospital. The assessment of property tax for the said building namely the hospital was made under the old assessment number is 94045 and new assessment number is 115/94045. The petitioner submitted that he put up construction of the hospital as per the approved plan dated 03.10.1996 and running the above said hospital. There was a General Revision dated 01.04.1993 of property tax and the petitioner's hospital was assessed to tax at Rs.15,438/-. The property tax was thereafter enhanced to Rs.30,876/- and to Rs.2,12,548/- and a property tax demand notice dated 16.10.2012 was issued. The petitioner filed writ petition before this Court in W.P.(MD).No.4258 of 2013 and obtained an order of stay on 20.03.2013. Subsequently, the Officials of the Corporation again visited the Hospital building and measured the property of the Hospital building and revised the tax to Rs.30,876/- with effect from 01.04.2008. The writ petition in W.P.(MD).No.4258 of 2013 on the file of this Court was withdrawn on 22.11.2016.

2.2. The petitioner has paid property tax with regard to the said Hospital building regularly from 01.04.2008 to 31.03.2020 without any default. The officials of the 3rd Respondent Corporation had taken steps to assess the property tax of the Hospital building and revised property tax of the building and revised the tax from Rs.30,876/- to Rs.61,752/- but the same is stated to be not given effect to in view of G.O.Ms.No.150 dated

19.11.2019.

2.3. The petitioner was informed by the officials of the 3rd Respondent Corporation that while visiting the office of the 3rd Respondent to make payment towards the property tax the assessment of property tax, the hospital building bearing assessment number 115/94045 was left out from the computer i.e., (Data was not fed into the computer).

2.4. The petitioner submitted a petition under the Right to Information Act to the 3rd Respondent Corporation seeking information of the file relating to the hospital building A9/001185/15 dated 13.02.2015 in which the property tax was assessed for the hospital building with effect from 01.04.2008 as Rs.30,876/-. The Information Officer namely the Assistant Commissioner, Madurai Corporation, Zone 4, has sent a reply on May 2022 that there was temporary malfunctioning of computer and details/information would be furnished after the technical defects were rectified.

2.5. The petitioner submitted a representation on 07.11.2022 to the 3rd Respondent but the officials of the 3rd Respondent Corporation have not taken any steps. The petitioner sent a detailed representation to the respondents on 14.11.2022 and again on 19.11.2022.

2.6. The Officials of the 3rd Respondent Corporation had not taken any necessary steps to set right the computer in which the assessment of his hospital building bearing assessment number 115/94045 was left out, in-spite of the petitioner's representation.

2.7. The petitioner submit that the income tax authorities are raising queries with regard to payment of property tax and the computer datas in relation thereto. There is gross inaction of the 3rd Respondent Corporation inasmuch as no steps are taken to resolve the technical glitches / error in the computer system.

3.The learned Additional Government Pleader as well as the learned Standing Counsel, appearing on behalf of the Respondents submits that the above representations dated 07.11.2022, 14.11.2022, 19.11.2022, would be considered and orders passed on merits and in accordance with law.

4.Considering the limited scope of the prayer sought for in this writ petition, there shall be a direction to the 3rd Respondent herein to consider the representations of the petitioner, dated 07.11.2022, 14.11.2022, 19.11.2022, and pass appropriate orders on merits and in accordance with law, within a period of tewelve weeks from the date of receipt of a copy of this order, after affording a reasonable opportunity to the petitioner. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the respondents to consider the same on its own merits.

5. With the above direction, this writ petition stands disposed of. No costs.

02.12.2022

Index : Yes / No
Speaking Order/Non Speaking Order

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MOHAMMED SHAFFIQ, J.,

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To

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Secretariat, Tamil Nadu Government,
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