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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.2450 of 2023

V. Manoharan .. Petitioner

vs

1. The Commissioner,
Kancheepuram City Municipal Corporation,
Kancheepuram - 631 502.

2. The Revenue Officer,
Kancheepuram City Municipal Corporation,
Kancheepuram - 631 502. ... Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of Mandamus, directing the respondents to comply the whole portions of orders passed by this Court on 17.03.2015 in W.P. No.5735/ 2015 and communicate about the compliance including if any arrears of property tax is due after deductions of Rs.60,739/- and further ordering the respondents to pay the costs of this writ petition.

For Petitioner	:	Party-in-person
For Respondents	:	Mr.Arun Dhanapalan, Standing counsel for Kancheepuram

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ORDER

By consent of both parties, this writ petition is taken up for final disposal in the admission stage itself.

2. Mr.Arun Dhanapalan, learned Standing Counsel accepts notice for the respondents.

3. The grievance of the petitioner is that even though he had partially succeeded before the Tax Appellate Tribunal, which had modified the Assessment by reducing the Property Tax payable by the petitioner, the respondents are still withholding a sum of Rs.60,739/- without adjusting the same towards the future payments payable by the petitioner.

4. Earlier, the petitioner had approached this Court in W.P. No.5735 of 2015. By order dated 17.03.2015, this Court directed the respondents to comply with the orders of the Tax Appellate Tribunal, dated 17.03.2015 and also directed the respondents to adjust any excess payments made by the petitioner towards future years tax payment.

5. The grievance of the petitioner is that a sum of Rs.60,739/- has been paid by the petitioner in excess and therefore, the said amount has to be adjusted towards the future tax payments to be made by the

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petitioner. Only under those circumstances, this writ petition has been filed. The petitioner also claims that he has given several representations requesting the respondents to adjust the sum of Rs.60,739/- towards the future tax payments to be made by him. But till date, the said representations have not been considered.

6. No prejudice would be caused to the respondents, if the petitioner is allowed to give a fresh representation and a direction is issued to the respondents to consider the same on merits and in accordance with law, within a time frame to be fixed by this Court.

7. This Court is not expressing any view on the merits of the petitioner's representation and it is for the respondents to consider the same on merits.

8. For the foregoing reasons, this Court directs the petitioner to submit a fresh representation to the respondents requesting them to adjust the sum of Rs.60,739/-, which he claims that he had paid in excess towards the future property tax payments payable by the petitioner, within a period of one week from the date of receipt of a copy of this order. On receipt of the said representation, the respondents are directed to pass final orders on merits and in accordance with law, within a period of eight weeks thereafter.

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9. With the aforesaid directions, this writ petition is disposed of. No costs.

01.02.2023

Index:Yes/No
Neutral Citation:Yes/No
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To
1. The Commissioner,
Kancheepuram City Municipal Corporation,
Kancheepuram - 631 502.

2. The Revenue Officer,
Kancheepuram City Municipal Corporation,
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ABDUL QUDDHOSE, J.

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