IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.03.2023

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.7984 of 2023
and WMP Nos.8228 and 8230 of 2023

Mohammed Rahamathullah

... Petitioner

Vs

The Commissioner,
Tindivanam Municipality,
Tindivanam, Villupuram District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of certiorari to call for the entire records which culminated in passing the impugned notice Na.Ka.No.136/2019/A2 dated 07.02.2023 relating to Assessment Number 043/016/900022 (Old Assessment Number 043/33525) corresponding to Ward No.016 in Sarkar Thoppu, Tindivanam on the file of the respondent, quash the same.

For Petitioner : Mr.S.Madhar Khan

For Respondents : Mr.M.Murali
Government Advocate

O R D E R

Mr.M.Murali, learned Government Advocate accepts notice for the Commissioner, Tindivanam Municipality, arrayed as sole respondent and is armed with instructions to enable this Court to dispose the matter finally, even at the stage of admission.

2. The petitioner claims to be the owner of the property comprising land and building at Door No.13 and Door No.13/1, Pellakuppam Road, Tindivanam (in short 'property/property in question'). The property had belonged to his father, who had passed away on 26.07.2006 leaving behind his mother and eight children including the petitioner, as legal heirs.

3. According to the petitioner, he is remitting property tax regularly to the respondent, the last of the payments having been effected on 09.02.2023. He also sets out the assessment numbers for the property itself that he claims are Assessment No.043/014/900046 (Old Assessment No.043/252) in respect of property at Door No.13 and Assessment No.043/014/900049 (Old Assessment No.043/7284) in respect of property at Door No.13/1.

4. He is aggrieved by notice dated 07.02.2023, which is an attachment notice attaching the properties for alleged non-payment of property tax from the first half of 2001-2002 to the second half of 2022-23. As per the impugned notice, a sum of Rs.77,988/- is due and payable as on the date of notice.

5. Though the petitioner would aver that he has been remitting the tax regularly, it is the case of the respondent that there have been no payment at all till date. To this end, a dispute has been raised by the petitioner under representation dated 14.02.2023, that, admittedly, has been received by the respondent on the same day.

6. In such circumstances and seeing as the factual aspects of the matter, such as proper quantification of tax as well as whether the petitioner has made payments in full or not are to be looked into by the respondent.

7. Thus, while sustaining the impugned notice for the time being, mandamus is issued to the respondent to hear the petitioner and dispose of the representation dated 14.02.2023.

8. For the aforesaid purpose, the petitioner will appear before the respondent on Friday, the 24th day of March, 2023 at 10.30. a.m. without awaiting any further notice in this regard along with any/all materials in support of his contentions. After hearing the petitioner and considering the evidences, if any, submitted by him, orders shall be passed disposing representation dated 14.02.2023 within a period of three (3) weeks thereafter, i.e., on or before 17.04.2023.

9. Till such time or till disposal of representation, whichever is earlier, the attachment shall not be acted upon. Needless to say the fate of the

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impugned notice itself would depend upon the order to be passed as directed above.

10. This Writ Petition is disposed in the aforesaid terms as are the connected Miscellaneous Petitions. No costs.

15.03.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral Citation:Yes/No
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To

The Commissioner,
Tindivanam Municipality,
Tindivanam, Villupuram District.

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