IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.11.2023

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No. 18137 of 2022

Madurai Farooq Ahmed .. Petitioner

-vs-

1. The Principal Secretary to Government
of Tamil Nadu, Municipal Administration
and Water Supply Department,
Fort St. George, Secretariat, Chennai-600 009.

2. The Principal Commissioner,
Tamil Nadu Municipal and Administration
and Water Supply Department,
6^{th} Floor, Ezhilagam Annex, Chepauk,
Chennai-600 005.

3. The Municipal Commissioner,
Municipal Office, College Road,
New Town, Vaniyambadi 635 752.

4. The Chair Person,
Municipal Office, College Road,
New Town, Vaniyambadi 635 752. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the first and second respondents to pass an order directing the third respondent to identify the de-assessed private properties in Vaniyambadi Municipal area and Re-Assess the same and levy the applicable revised taxes on those private properties.

For the Petitioner	:	Mr.B.Ram Prasath
For the Respondent	:	Mrs.R.Anitha, Spl.G.P. For RR 1 and 2
	:	Mr.S.Ravichandran for R-3
	:	No appearance for R-4

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.B.Ram Prasath, learned counsel for the petitioner, Mrs.R.Anitha, learned Special Government Pleader, for respondent Nos.1 and 2 and Mr.S.Ravichandran, learned counsel for respondent No.3. None appears for respondent No.4.

2. The learned counsel for the petitioner submits that the present writ petition is filed in public interest. The respondent should identify the de-assessed private properties in Vaniyambadi Municipal area and re-assess the same and levy the applicable revised tax. A

notification has been issued on 30.03.2022 thereby laying the manner in which the properties are to be taxed. The same is not adhered to and followed by the respondents thereby causing loss to the public exchequer.

3. The property taxes have to be levied in accordance with the statute and the relevant notifications in force. Various methodologies are prescribed for residential, non-residential properties so also the vacant lands.

4. The counter-affidavit is filed by the Commissioner, Vaniyambadi Municipality and it is stated that based on the notification issued giving effect from 01.04.2022, the Municipal Council has passed a resolution on 07.04.2022. Based on the said notification, the entire town is divided into four zones based on the location and nature of the buildings constructed therein. The tax revision factor was adhered to on the basis of zoning. The details of the same are given in the affidavit and the implementation of the same is being done. The revision of tax is carried out with effect from 01.04.2022 as per the notification dated 30.03.2022.

5. It is the responsibility of the Municipal Council to collect the property taxes in accordance with the rules. It has to assess and levy the property tax as per the rules and the notifications in force. The same shall be abided by the respondent Municipality.

With this observation, the writ petition stands disposed of. There will be no order as to costs.

(S.V.G., CJ.) **(D.B.C., J.)**
10.11.2023

Index : Yes/No
Neutral Citation : Yes/No

sra

To

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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(sra)

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