IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2023

C O R A M

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22970 of 2022
and
W.M.P.No.21975 of 2022

Mohamed Nasar
S/o.Abdul Azees ... Petitioner

Vs.

Chidambaram Municipality,
represented by its Commissioner,
Municipal Buildings,
Cutcherry Street, Chidambaram. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus directing the respondent to fix the property tax assessment for the petitioner's premises bearing Door No.91, Mannargudi Road Street, Chidambaram, Cuddalore District, as per the decree passed in O.S.No.218 of 2008, dated 16.04.2012 on the file of Court of Additional District Munsif, Chidambaram and further forbear the respondent and his subordinates from claiming any property tax for the petitioner's premises till the property tax is refixed as per decree of the civil Court.

For Petitioner : Mr.A.Muthukumar

For Respondent : Mr.R.U.Dinesh Rajkumar

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ORDER

This writ petition has been filed seeking a direction to the respondent to fix the property tax assessment for the petitioner's premises bearing Door No.91, Mannargudi Road Street, Chidambaram, Cuddalore District, as per the decree passed in O.S.No.218 of 2008, dated 16.04.2012 on the file of Court of Additional District Munsif, Chidambaram and further, forbear the respondent and his subordinates from claiming any property tax for the petitioner's premises till the property tax is refixed as per decree of the civil Court.

2. Heard Mr.A.Muthukumar, learned counsel for petitioner and Mr.R.U.Dinesh Rajkumar, learned counsel for respondent.

3. It is the case of the petitioner that the petitioner is the owner of the premises bearing Door No.91, Mannargudi Road Street, Chidambaram. Since the building became dilapidated, the petitioner demolished it and constructed a house for his residential purpose

measuring 1600 sq.ft. in the year 2004. The respondent Municipality assessed the property tax for the newly constructed house and issued a special notice. Along with the special notice, a calculation memo was also sent. The petitioner filed objections to the said special notice and calculation memo. Thereafter, the respondent Municipality assessed the property tax and fixed the half yearly property tax at Rs.12,015/-. The petitioner filed objections to the said calculation memo and assessment. Since there was no response from the respondent and as there is a threat to disconnect water supply, the petitioner has filed O.S.No.218 of 2008 on the file of Court of District Munsif, Chidambaram, for declaration that the property tax assessment made under Assessment No.13665 was invalid. The suit was decreed in favour of the petitioner and a direction was given to the Municipality to reassess the property tax after issuing notice to the petitioner. Though the civil Court has held that the assessment was invalid, the respondent is bent upon enhancing the property tax periodically on the basis of the original assessment. Several representations have been sent by the petitioner in this regard, but no action has been taken. However, the petitioner is paying the property tax since there is a threat to disconnect water connection. Hence, the present petition has been filed seeking for the aforesaid relief.

4. The relief sought for in this writ petition cannot be granted since there was already a Civil Court decree in favour of the petitioner.

Accordingly, this Writ Petition is dismissed granting liberty to the petitioner to file appropriate petition before the civil Court for execution of the decree passed in the suit [O.S.No.218 of 2008]. No costs. Consequently, connected miscellaneous petition is closed.

03.11.2023

gm

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