IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26944 of 2023
and
W.M.P.No. 26374 of 2023

T.Suyamburaj ... Petitioner

Vs

The Commissioner of Municipality,
Thittakudi Municipality
Cuddalore District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in property tax demand Notice ID No.181/014/900114 dated 19.06.2023 and quashed the same and further directed the respondent to consider and reduction of property tax in ID 181/014/900144 ward No.14 of respondent municipality in pursuant to my representation dated 21.02.2022.

For Petitioner : Mr.P.Muthamizh Selvakumar

For Respondent : Mr.J.C.Durairaj
Additional Government Pleader

ORDER

Mr.J.C.Durairaj, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner has challenged the impugned demand notice issued by the respondent seeking to recover the arrears of property tax for the Shop of the petitioner amounting to Rs.43,440/-.

3. It is the specific case of the petitioner is that the respondent was discriminating and levying differential tax to different co-owners who are also having a similar shop. It is submitted that in respect of one shop only a sum of Rs.202/- has been charged, whereas, for the petitioner, the respondent has demanded sum of Rs.4,080/- between 2014-2015 to 2018-2019 and thereafter at Rs.4,200/- for the period between 2019-2020 and 2021-2022 and thereafter at Rs.5,220/- for the period between 2022-2023 and 2023-2024.

4.The case of the petitioner is that the petitioner has sent a representation dated 21.02.2022 to the respondent. Despite the same the respondent has not considered the same. Instead of the respondent is insisting the petitioner to pay the arrears of property tax for the period mentioned in the impugned order.

5.The learned Additional Government Pleader for the respondent submits that the petitioner's representation dated 21.02.2022 will be considered and disposed of on merits. However, he further submits that the petitioner may be put to turn as the petitioner has not paid any property tax during 2014-2015.

6.Considering the above, Court is inclined to dispose this Writ Petition without expressing any opinion on merits of the case by dispensing with the requirement of filing of counter affidavit by directing the respondent to consider and pass appropriate orders on the petitioner's representation dated 21.02.2022, subject to petitioner depositing a sum of Rs.12,500/- within a period of 30 days from the date of receipt of a copy of this order. The amounts to be paid by the petitioner pursuant to this order shall be treated as payment "under protest" and in compliance of the order. The aforesaid amount shall be subject to the final adjustment or appropriation subject to final out come of the disposal of the petitioner's representation by the respondent.

7.This writ petition is disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

14.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To
The Commissioner of Municipality,
Thittakudi Municipality
Cuddalore District

C.SARAVANAN, J.

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