IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2023

CORAM

THE HON'BLE MR.T.RAJA, ACTING CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

Writ Appeal No.100 of 2023

1. G.Sakthivel
2. S.Tamilselvi .. Appellants

Vs.

The Commissioner of Municipality
Pollachi Municipality
Pollachi. .. Respondent

Prayer: Appeal under Clause 15 of Letters Patent against the order dated 04.08.2022 made in W.P.No.35560 of 2019.

For the Appellants	:	Mr.M.Muthappan
For the Respondent	:	Mr.Haja Nazirudeen Additional Advocate General I Assisted by Mr.B.Anand

JUDGMENT

(Delivered by the Hon'ble Acting Chief Justice)

This writ appeal has been directed against the order 04.08.2022 made in W.P.No.35560 of 2019, wherein, the learned Single Judge has held that the property of the appellants has been assessed on the basis of the rates applicable to Udumalai Road for several years and therefore, the said assessment cannot not be altered.

2. Learned counsel for the appellants submitted that when the property in S.Nos.31, 32, 33, 34, T.S.No.221/Part, 222, 223, 224, 225 Part 226, 231/3, 231/4 of Ward 14, Pollachi Town, is located in between Dr.Munusamy Road and Udumalai Road and that major portion of the property is in Dr.Munusamy Road, the respondent Municipality cannot compute tax as per the rate applicable to Udumalai Road, instead of Dr.Munusamy Road.

3. Learned Additional Advocate General submitted that the appellants, without challenging the correctness of the assessment of tax for their property by way of an appeal, have come up before this Court. He further submitted that the appellants have not paid the

property tax since 2017 nor challenged the same.

4. Admittedly, there is no dispute with regard to the location of the property. The respondent has been assessing the property tax applicable to Udumalai Road for several years and therefore, it is not open to the appellants to say that the assessment has to be made on the basis of the market value of the property located in Dr.Munusamy Road as it is a junction touching the property. Further, the appellants having paid the tax for the year 2015-16 as per the rate applicable to Udumalai Road, cannot challenge the same on the ground that it should be assessed as per the rate applicable to Dr.Munusamy Road. We do not find any reason to interfere with the order of the learned Single Judge. Accordingly, the writ appeal fails and the same is dismissed. No costs. Consequently, CMP No.995 of 2023 is also dismissed.

(T.R., ACJ.) (D.B.C., J.)
23.01.2023

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

The Commissioner of Municipality
Pollachi Municipality
Pollachi.

T.RAJA, ACJ,
and
D.BHARATHA CHAKRAVARTHY,J

(kpl)

W.A.No.100 of 2023

23.01.2023