WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.02.2023

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. (MD) No. 1329 of 2023

K.Saleem ... Petitioner

-vs-

The Assistant Commissioner,
Madurai Corporation,
Zone III, Central Zonal Office,
Madurai – 625 001. ... Respondent

Prayer:- Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to update the property tax of the property comprised in Door No.28, Bharathidasan Salai, TB Road, Madurai Town, Madurai, bearing Property Tax Assessment No. 49109 from the year 2005-2006 to till date, consequently directing the respondent to transfer the property tax assessment in the name of the petitioner after deleting the underground drainage tax claimed by the respondent by virtue of the notice dated 11.05.2013, on the basis of the petitioner's representation dated 08.08.2022, 05.12.2022 and 15.12.2022.

For Petitioner : Mr. M. Ponniah

For Respondent : Mrs. S.Devasena
Standing Counsel

O R D E R

WEB COPY

Heard Mr. M. Ponniah, Learned Counsel for the Petitioner, Mrs. S.Devasena, Learned Standing Counsel for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed for directing the Respondent to update the property tax of the property comprised in Door No.28, Bharathidasan Salai, TB Road, Madurai Town, Madurai, bearing Property Tax Assessment No. 49109 from the year 2005-2006 till date and consequently direct the Respondent to transfer the property tax assessment in the name of the Petitioner after deleting the sewerage tax claimed by the Respondent by virtue of the notice dated 11.05.2013, based on his representations dated 08.08.2022, 05.12.2022 and 15.12.2022.

3. Learned Standing Counsel appearing for the Respondent has filed a memo dated 01.02.2023, in which it is stated as follows:-

> "It is submitted that in the above matter, the demand of drainage tax dated 11.05.2013 challenged by the Petitioner in the above writ petition has been cancelled earlier. In this regard, the letter of respondent dated 25.01.2023 is produced herewith. As per assessment of tax to the property, the petitioner has to file

WEB COPY

application to assess vacant land tax to the property from 2001 to till date, as per the application provided by corporation by producing relevant registered sale deed, gift deeds, legal heir certificate along with application, since the land was already assessed in the name of one G.Gurseth Begam, who died on 24.01.2010. The copy of application form is produced herewith for the perusal and order."

4. In view of the aforesaid action taken, it shall be incumbent upon the Petitioner to submit an application for assessment of vacant land tax. On such application being made, the same shall be processed on merits and in accordance with law, but it would not preclude the Petitioner, if he has any further grievance, from working out its rights before proper forum in the manner recognized by law.

In fine, the Writ Petition is disposed with the aforesaid observations. No costs. No costs.

01.02.2023

NCC : Yes/No
Index: Yes/No
SJ
Note: Issue order copy by 23.06.2023.

WEB COPY

P.D. AUDIKESAVALU, J.

SJ

To

1. The Joint Commissioner,
   Hindu Religious and Charitable Endowment Department,
   Dindigul, Dindigul District.

2. The Assistant Commissioner,
   Hindu Religious and Charitable Endowment Department,
   Palani, Dindigul District.

W.P(MD). No. 1329 of 2023

01.02.2023