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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.5061 of 2023
and
W.M.P.(MD) Nos.4750 and 4753 of 2023

Dindigul Varthakarkal Sangam,
(Regn. No.1/1973)
Rep., by its General Secretary,
Having Office at 75, Thadikombu Road,
Dindigul. .. Petitioner

Vs.

1.The Commissioner,
Dindigul City Municipal Corporation,
Dindigul.

2.The Dindigul City Municipal Corporation Council,
Rep., by its Mayor,
Dindigul. .. Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned resolution of the second respondent in Na.Ka.No.2665/2022/A1 dated 18.05.2022 and the impugned revision and demand notice of the first respondent dated 08.07.2022 and

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18.08.2022 respectively and quash the same insofar as the demand of property tax retrospectively from 01.04.2022 alone and consequently direct the respondents not to insist payment of property tax retrospectively from the members of the petitioner.

For Petitioner : Mr.H.Arumugam

For Respondents : Mr.M.Thirunavukkarasu
Standing Counsel

ORDER

This writ petition is filed to quash the resolution of the second respondent in Na.Ka.No.2665/2022/A1 dated 18.05.2022 and the impugned revision and demand notice of the first respondent dated 08.07.2022 and 18.08.2022 respectively insofar as it relates to the retrospective demand from 01.04.2022.

2. The petitioner/Sangam, which is a registered society has moved this Court stating that the property tax was revised in the year 2018 and before the expiry of four years, the Government has decided to make general revision of the property tax and issued G.O.(Ms) No.53, Municipal Administration and Water Supply Department dated

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30.03.2022 for revising the property tax. In the said Government Order, it has been stated that the revision would be effected from 2023-2024 onwards. Based on this Government Order, the respondent/Corporation issued a public notice calling for objections with regard to the revision of property tax. The petitioner/Association had responded vide its objection dated 29.08.2022 and requested a copy of the Government Order, which was not given to them. However, the respondents insisted on the members paying revised tax with effect from 01.04.2022. The petitioner would submit that this is against the tenor of the Government Order as also the judgment of this Court in a batch of writ petitions in W.P.No. 18534 of 2022 etc., batch, dated 23.12.2022. Therefore, they had come forward with the writ in question.

3. The main argument of the learned counsel for the petitioner is that the revision can only be prospective and cannot be retrospective. In the above referred writ petitions, a learned Judge of this Court has clearly stated that there cannot be a retrospective levy and there is no challenge to the said order.

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4. Per contra, the learned Standing Counsel for the respondent/Corporation would draw the attention of this Court to paragraph 9 of the said judgment in W.P.No.18534 of 2022 etc., batch, wherein the learned Judge has held that the reference to the first half of 2022-2023 is erroneous, since the first half year had already come to an end. The levy of property tax is for every half year commencing from 15th of April and the second half year is from 15th of October. Ultimately, the learned Judge had held that property tax was payable from the second half year onwards. He would submit that in the light of the above judgment, only the first part of the present resolution would be bad, since the demand is from the period 01.04.2022 onwards.

5. Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents.

6. In the light of the submissions made by the learned Standing Counsel for the respondent/Corporation and in the light of the order in

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W.P.No.18534 of 2022 etc., batch, interests of justice would be sub served, if the writ petition is allowed, insofar as the demand for the property tax for the period from 01.04.2022 to 30.09.2022 is set aside. Accordingly, this Writ Petition is allowed, the impugned resolution is set aside, insofar as the demand for the property tax for the period from 01.04.2022 to 30.09.2022 is concerned and the members of the petitioner/Association are directed to pay the property tax with effect from the second half of 2022-2023 at the revised rates. It is made clear that this order will enure only to the petitioner/Association before this Court. No costs. Consequently, connected miscellaneous petitions are closed.

14.03.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes

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P.T.ASHA, J.

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To

1.The Commissioner,
Dindigul City Municipal Corporation,
Dindigul.

2.The Mayor,
The Dindigul City Municipal Corporation Council,
Dindigul.

W.P.(MD) No.5061 of 2023

Dated: 14.03.2023

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