



W.P.(MD) No.6353 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.03.2023

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THE HONOURABLE Ms.JUSTICE P.T.ASHA

**W.P.(MD) No.6353 of 2023
and
W.M.P.(MD) No.6011 of 2023**

J.Openia

... Petitioner

/vs./

1.The Assistant Director of Panchayats,
O/o. the Assistant Director of Panchayats,
Collectorate Campus,
Sivagangai District.

2.The Block Development Officer,
O/o. the Block Development Officer,
Kalayarkoil Panchayat Union,
Sivagangai District.

3.The Kalayarkoil Village Panchayats,
represented by its President,
A.Josphine Mary,
Kalayarkoil Village Panchayat,
Sivagangai District.

4.S.Peter

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondent No.3 to Levy House Tax for the petitioner House property in S.No.161/41A2 in Kalayarkovil Village, Somanathamangalam Revenue Group, Kalayarkoil Taluk, Sivagangai District within the time frame stipulated by this Court.

For Petitioner : Mr.S.Rajasekar for
M/S.Lajapathi Roy and Associates

For R1 to R3 : Mr.A.K.Manikkam
Special Government Pleader

For R4 : Mr.S.C.Herold Singh

ORDER

The petitioner has filed this writ petition directing the third respondent to levy house tax for his property situate in S.No.161/41A2 at Kalayarkovil Village, Somanathamangalam Revenue Group, Kalayarkovil Taluk, Sivagangai District.

2.It is the case of the petitioner that she has constructed four houses in the aforesaid survey number after obtaining necessary plan approval. Though she has made an application to the respondents 1 to 3 for assessing and collecting house tax in respect of the above property, the same has not been considered till date.



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The petitioner would submit that she has first made this application on 27.12.2022.

3.The learned Special Government Pleader for the respondents 1 to 3, on instructions, would submit that the application has been received from the petitioner only in the first week of March, 2023 and that the writ petition is premature.

4.Heard the learned counsels appearing on either side.

5.The records would indicate that the petitioner has put up the construction much earlier. In fact the ground floor appears to have been put up even in the year 2021. Considering these facts and as the prayer in the writ petition is only seeking to have the building assessed to property tax, this Court directs the respondent concerned to proceed to assess the property of the petitioner disposing of the petitioner's representation dated 08.03.2023 within a period of three months from the date of receipt of a copy of this order.



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6. With the above direction, the Writ Petition is disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

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

29.03.2023

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To

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P.T.ASHA, J.

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