BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **11.04.2023**

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THE HONOURABLE Ms.JUSTICE **P.T.ASHA**

W.P.(MD) No.7626 of 2023

1.Govindarajan

2.Ramachandran

3.Narayanan ... Petitioners

/vs./

The Municipal Commissioner,
Ramanathapuram Municipality,
Ramanathapuram. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondent to receive property tax from the petitioners in respect of their shops with tax assessment Nos. 135/005/00786-135/5673 to 135/005/00797-135/5684 and tax assessment Nos. 135/005/00817-135/5712 to 135/005/00828-135/5723 for the year 2022-23 I and II.

For Petitioners : Mr.K.Navaneetharajan
For Respondent : Mr.A.Kannan
Standing Counsel

ORDER

The above writ petition is filed for the issue of a Mandamus directing the respondent to receive property tax from the petitioners in respect of their shops with tax assessment Nos.135/005/00786-135/5673 to 135/005/00797-135/5684 and tax assessment Nos.135/005/00817-135/5712 to 135/005/00828-135/5723 for the year 2022-23 I and II.

2.It is the case of the petitioners that they had purchased the vacant land to an extent of 1431.1/2 sq.ft., in Ramanathapuram Sub Magistrate Court Street under a registered sale deed dated 11.08.1999. After the purchase, they had constructed a commercial complex with 24 shops in two floors in the said land and have let out the shops to various tenants. The shops in the ground floor were assigned with tax assessment Nos.135/005/00786-135/5673 to 135/005/00797-135/5684 and the shops in the first floor were also assigned with tax assessment Nos. 135/005/00817-135/5712 to 135/005/00828-135/5723.

3.The petitioners would submit that they have been paying the taxes without any default and up to the I and II half of the year 2021-2022, the payment of tax for all the 24 shops has been made. When the petitioners had approached the respondent in the Month of January, 2023 to pay the property tax for the commercial complex for the I and II half of the year 2022-2023, he refused to receive the amount contending that the property taxes likely to be revised and that he would receive the taxes only after it is revised.

4.The petitioners would submit that despite they have till now waited, there is no call from the respondent or notice from him. The petitioners also came to learn that in respect of other shops, the respondent was receiving property tax. Therefore, the petitioners are before this Court.

5.Considering the limited scope, a Mandamus is issued to the respondent to consider the request of the petitioner and pass appropriate orders either receiving the tax or refusing to receive the tax. If the respondent is not inclined to receive the property tax, then the reason for the same shall be given in the order. The said exercise shall be completed within a period of 8 weeks from the date of receipt of a copy of this order.

P.T.ASHA, J.

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6.In fine, the Writ Petition is disposed of. However, there shall be no order as to costs.

11.04.2023

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

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