



W.P.(MD)No.11147 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.07.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.11147 of 2023
and
W.M.P.(MD)No.9743 of 2023

1.N.R.Paandurengan
2.N.R.Rengasamy
3.N.R.Asokan

... Petitioners

vs.

The Commissioner,
Kumbakonam City Municipal Corporation,
Kumbakonam Municipal Corporation
Building,
Thiruvidaimaruthur Road,
Kumbakonam, Thanjavur District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the



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records pertaining to the property tax demand notice, dated 16.11.2022, issued by the respondent for New Assessment No.105/ 041/900747 Old No. 105/37555 for the Building Door No. 16/224-225, Mahamagakulam South, Kumbakonam City Municipal Corporation, Kumbakonam under the head - Usage type - Commercial demanding Rs.1,98,078/- for 2022-2023 for 1st Half year based on General Revision notice, dated 17.08.2022 and received on 16.11.2022 for the Building Door No. 16/224-225, Mahamagakulam South, Kumbakonam City Municipal Corporation, Kumbakonam and to quash the same as illegal, contrary to law and to direct the respondent not to collect the enhanced property tax of Rs.1,98,078/-.

For Petitioners : Mr.T.R.Subramanian

For Respondent : Mr.M.Rajarajan

ORDER

This writ petition is filed for writ of Certiorarified Mandamus, to quash the property tax demand notice, dated 16.11.2022, issued by the respondent.



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2. It is the case of the petitioners that the Kalyanamandapam is put to use during particular days only and not during the entire year. Therefore, the respondent cannot tax the property for entire year and hence the demand notice is illegal. This Court is not inclined to entertain this issue. However, the petitioners are at liberty to raise this issue before the Government, which is a separate cause of action.

3. The further contention of the petitioners is that the respondent has straight away issued the demand notice but has not issued any show cause notice before revising the rates. The Kumbakonam Municipality was converted into Corporation from the year 2021. Thereafter, the rate of property tax was increased from the rates applicable to Municipality to rates applicable to Corporation. When Kumbakonam Municipality is converted as Corporation, there will be an increase in the rate of property tax, then, a show cause notice is necessary.



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4. Therefore, this Court is of the considered opinion that straight away issuing demand notice cannot be sustained. Hence, the impugned demand notice is quashed. The respondent is directed to issue fresh show cause notice calling for objections from the petitioners. The said show cause notice shall be issued within a period of two weeks from the date of receipt of a copy of this order. The petitioners shall submit the objections within a period of four weeks thereafter and the respondent shall consider the same within a period of eight weeks thereafter.

5. With the above said directions, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

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

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