



W.P.(MD).No.11454 of 2023

WEB COPY

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 11.05.2023**

**CORAM**

**THE HONOURABLE MRS.JUSTICE S.SRIMATHY**

**W.P.(MD)No. 11454 of 2023**

K.Palanichamy

... Petitioner

Vs.

1.The Executive Officer  
Kattuputhur Town Panchayat,  
Kattuputhur,  
Trichy District.

2.The Assistant Director of Town Panchayat,  
O/o. District Collector,  
3rd Floor, Collector Office Complex,  
Trichy.

...Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Mandamus*, directing the first respondent to assess and collect the property tax for the building belongs to the petitioner situated at Survey No.97/1A23 and effect name transfer for Door No.64, 65 and 65/1, Hospital Road, presently Ward No.1, Kattuputhur Town Panchayat, Trichy District, by considering the petitioner's representation dated 19.04.2023.

For Petitioner : Mr.R.Murali

For Respondents : Mrs.D.Farjana Ghoushia,  
Special Government Pleader



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## **ORDER**

By consent of both parties, this writ petition is taken up for final disposal at the stage of admission itself.

2. This writ petition is filed for *Writ of Mandamus*, directing the first respondent to assess and collect property tax for the building belongs to the petitioner situated at Survey No.97/1A23 and also effect name transfer for the property situated in Door No.64, 65 and 65/1, Hospital Road, presently Ward No.1, Kattuputhur Town Panchayat, Trichy District, by considering the petitioner's representation dated 19.04.2023.

3. On instructions from the respondents the Learned Special Government Pleader submitted that the respondents have refused to collect property tax since in the plan approval, particular period was granted for completion of building. The petitioner without taking extension of time has completed the building. Hence the respondents did not issue completion certificate. Without completion certificate the respondents cannot collect tax and hence the respondents had refused to



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collect the tax. Moreover, the learned Special Government Pleader on instructions further submitted the respondents are ready to collect tax.

4. This Court is not able to accept the contention of the respondents, the respondents can very well condone the procedural lapse of “extension of time” for construction of building. Thereafter consider for issuing completion certificate and then collect tax. Therefore, this Court is of the considered opinion that the said contention of the respondents cannot be sustained.

5. Therefore, the respondents are directed to collect tax from the petitioner for the property situated in the place stated supra, within a period of four weeks, from the date of receipt of a copy of the order.

6. With these directions and observations, this Writ Petition is disposed of. No Costs.

Index : Yes / No  
Internet : Yes  
ksa

**11.05.2023**



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**S.SRIMATHY, J**

**ksa**

**Order made in  
W.P.(MD)No.11454 of 2023**

**11.05.2023**