



W.P.(MD).No.21766 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.21766 of 2023

and

W.M.P.(MD).No.18164 of 2023

S.Rajeswari

... Petitioner

VS.

- 1.The Principal Secretary,
Tamilnadu Government,
St. George Fort,
Chennai-600 009.
- 2.The District Collector,
Madurai District, Madurai.
- 3.The Assistant Commissioner,
Region-5, Madurai Corporation,
Madurai.
- 4.The Tahsildar,
Madurai South,
Madurai-2.
- 5.The Executive Engineer,
Tamilnadu Housing Board,
Ellis Nagar, Madurai-625 016.

... Respondents



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PRAAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining the impugned confiscation notice dated 19.07.2023 issued by the third respondent and quash the same and consequently direct the respondents 1 to 5 to assess the property tax, professional tax, sewerage tax, water tax for houses properly according to guidelines of the Government for the area classified as Poramboke land situated at N.S.K.Nagar, Bharathiyar Road, Jaihindpuram, Madurai within time frame may be stipulated by this Court.

For Petitioner : Mr.P.Ranjith Kumar

For R-1,2 &4 : Mr.A.K.Manikkam,
Special Government Pleader

For R-3 : Mr.S.Devasenar,
Standing Counsel

For R-5 : Mr.R.Shivakmar,
Standing Counsel

ORDER

This Writ petition is filed for Writ of Certiorarified Mandamus, to quash the impugned confiscation notice dated 19.07.2023 issued by the third respondent.

2. The petitioner and the petitioner's son are in possession of the land and have put up construction. They are carrying on cottage industry of “agar battis”.



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The petitioner and her son have not paid the property tax for more than seven years and have not responded to any of the notices issued by the respondents.

The petitioner has not filed any appeal before the Taxation Appeals Committee.

3. Therefore, this Court is directing the petitioner to deposit Rs.20,000/- for the assessment No.115/081/901311 and Rs.30,000/- for the assessment No. 115/081/900989 and the said payment shall be paid within a period of six (6) weeks from the date of receipt of a copy of this order. On such deposit, the impugned confiscation notice shall be quashed. After such deposit, the petitioner is directed to file an appeal to the Taxation Appeals Committee and the Committee shall consider the appeal within a period of six months from the date of filing of the appeal. The petitioner is directed to pay the property tax for the coming years without fail.

4. With these observations and directions, this Writ petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

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

08.09.2023

Sml/Tmg



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S.SRIMATHY, J

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