BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :03.04.2023

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.(MD)No.17516 of 2016

Francis Marcus ... Petitioner

Vs.

The Assistant Commissioner,
Madurai Corporation South Zone, West
Marret Street, Madurai - 1. ... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, directing the Respondent to consider the petitioners application in Notarial Register Vol.No.1, Page No. 49, Entry No.360 of Region No.4, Madurai Corporation to mutate the property tax in the name of the petitioner in Old Ward No.80 and New Ward 33, Door No.2, Melaveli Veethi, in property tax assessment No.57694 in accordance with law within time stipulated by this Hon'ble Court.

For Petitioner :Mr.B.Prasanna Vinoth
For Respondent :Mr.R.Murali

O R D E R

The petitioner seeks a direction for the consideration of his application to mutate the property tax assessment in his name.

2. The petitioner asserts that he purchased an extent of 3821 sq.ft. in Door No.2, Town Survey No.470/1 at Corporation Old Ward No.80 and New Ward No.33, in the registration Sub District of Arasadi, Madurai South, under sale deed dated 14.02.2012. The said land was leased to Hindustan Petroleum Corporation Limited for operating a fuel pump, but the lease was subsequently terminated.

3. After purchasing the property, the petitioner applied for the mutation of the property tax assessment in his name on 17.04.2012. By reply dated 08.07.2013, the respondent informed the petitioner that the relevant property was in the name of Kadar Ahamed Sahin Ahamed Sothibagamsayiba.

4. Learned counsel for the petitioner submits that the property was duly purchased by paying valuable consideration and that property tax is being remitted currently by the petitioner in the name of the vendor.

5. Learned Standing Counsel for the respondent Corporation submits that the petitioner had only purchased a vacant plot although building existed on the plot as on the date of purchase.

6. Once a property is purchased by a person, the property tax assessment should be transferred to the name of the purchaser so as to enable the respondent to collect property tax from the current owner of the property. If there is deficiency in stamp duty or registration fees, it is for the registration authority to take action in such regard. As regards the respondent, the concern of the respondent is that the property should be duly assessed for property tax purposes. If the respondent is of the view that the value of the property has not been assessed correctly, it is always open to the respondent to reassess for purposes of fixing the property tax appropriately. The said reasons do not justify refusal to consider the

petitioner's application for mutation of the property tax assessment in his name.

7. For reasons set out above, W.P. (MD) No.17516 of 2016 is disposed of by directing the respondent to consider the petitioner's application for mutation of the property tax assessment. The said application shall be considered and disposed of by taking into account the above observations within a period of four months from the date of receipt of a copy of this order. There shall be no order as to costs.

03.04.2023

NCC :No
Internet :Yes
Index :No
PKN

To

The Assistant Commissioner,
Madurai Corporation South Zone, West
Marret Street, Madurai - 1.

SENTHILKUMAR RAMAMOORTHY, J.

PKN

W.P.(MD)No.17516 of 2016

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