BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.27808 of 2022

M.Manoj Parek ... Petitioner

Vs.

1.The Commissioner,
Trichy City Corporation,
Promenade Road,
Cantonment,
Trichy-1, Trichy District.

2.The Assistant Commissioner,
Srirangam Zone,
Trichy City Corporation,
Srirangam, Trichy-6,
Trichy District. ... Respondents

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the respondents herein to assess separate property tax assessment pertaining to petitioner's property situated at Trichy District, Trichy City Corporation, Ward No.12, T.S.No.115, Ward No.F, Block No.20, Multistored building, portion of "Sree Complex" in the light of his representation dated 18.11.2022 within a stipulated period as may be fixed by this Court.

For Petitioner : Mr.R.Sundar

For Respondents : Mr.K.R.Kishoreram
for M/s.RB.Associates

ORDER

This writ petition has been filed for issuance of writ of mandamus directing the respondents herein to assess separate property tax assessment pertaining to the petitioner's property situated at Trichy District, Trichy City Corporation, Ward No.12, T.S.No.115, Ward No.F, Block No.20, Multistored building, portion of 'Sree Complex', in the light of the petitioner's representation, dated 18.11.2022, within a stipulated period as may be fixed by this Court.

2. It is the petitioner's case that he has purchased a portion of the property called 'Sree Complex' comprised in T.S.No.115, Block 20, Ward No.12 under a sale deed, dated 15.03.2012. The petitioner would contend that his vendor and the adjacent owners of the properties have filed O.S.No.1125 of 1997, on the file of the II Additional District Munsif Court, Trichy, against the respondents herein challenging the

enhancement of the Tax. A decree was granted in their favour and the enhanced tax notices were held to be illegal. The respondents have, thereafter, not taken any steps to reassess the tax. The petitioner would further submit that he had requested the respondents to separately assess the tax for the property purchased by him. The respondent did not respond to the same. The petitioner had sent several representations. While so, the respondents had insisted that the petitioner should pay the property tax in respect of the entire building for which there were arrears due. Therefore, the petitioner has come before this Court.

3. When the matter had come up on 31.01.2023, a memo had been filed stating that the respondents were in the process of preferring year-wise demand details and sought time to finalize the same. They had also contended that the demand has been split into three and issued to the respective owners. On 08.02.2023, the learned counsel for the respondents had submitted that if the petitioner and the other owners make separate applications and pay the entire arrears, necessary changes would be effected in their respective names. Thereafter, on 03.03.2023,

a memo was filed by the respondents, which is extracted in the order of this Court dated 03.03.2023 and after recording the statement, this Court had directed the respondents to file a report on the action taken before the next hearing date. However, no further steps had been taken. Therefore, this Court had directed the respondent to positively give the details.

4. Today, when the matter has come, the learned counsel for the respondents had produced the final notice dated 09.01.2023 showing the payment that was payable by the petitioner for the period from 1993-94 first half to 2022-202 second half, totalling a sum of Rs.6,53,940/- . The final notice does not give a split up of how the respondents have arrived at the aforesaid total and the amount of property tax payable per half year. Therefore, the petitioner made an undertaking that he is ready to pay the arrears of tax and continue to pay the tax, once the respondents provide the breakup of the tax payable for the portion in the occupation of the petitioner.

5. Taking into account the undertaking given by the petitioner that he is ready to pay the property tax payable by the vendor in respect of the portion purchased by the petitioner from the date of their purchase, the respondents are directed to assess the portion of the property purchased by the petitioner to tax. It is needless to state that the respondent corporation shall give the property tax details for the various periods so as to enable the petitioner to make the payment. The said exercise shall be completed within a period of two months from the date of receipt of a copy of this order. It is well open to the petitioner to challenge it, if it is not in tune with the extent purchased by him. No costs.

6. With the above directions, this Writ Petition is allowed.

30.06.2023

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

P.T.ASHA, J.

cp

W.P.(MD) No.27808 of 2022

Dated: 30.06.2023