BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.11.2023

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.27623 of 2023
and W.M.P(MD).No.23733 of 2023

Rajalakshmi .. Petitioner

vs.

1.The District Collector,
Dindigul District,
Dindigul.

2.The Commissioner of Corporation,
Dindigul Corporation,
Dindigul.

3.The District Revenue Officer,
Dindigul District,
Dindigul. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned notice through the proceedings of the second respondent made in Tax Assessment No.078/001/900239 dated 19.10.2023 and quash the same as illegal and consequently direct the second respondent to levy right and equivalent house tax for the petitioner house property in T.S.No.711/1, admeasuring 1000 sq.ft situated in Kurumbapatti Village, Dindigul Taluk, Dindigul Town, Dindigul

District, on par with neighbours within a stipulated time fixed by this Court.

For Petitioner : Mr.S.Anandha Rajagopal

For Respondents : Mr.G.V.Vairom Santhosh
Additional Government Pleader
for R1 and R3
Mr.Lawrence for R2

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ORDER

This Writ Petition has been filed challenging the impugned notice issued by the second respondent on 19.10.2023 demanding property tax from the petitioner for his house in T.S.No.711/1, situated in Kurumbapatti Village, Dindigul Taluk, Dindigul Town, Dindigul District.

2. The learned counsel appearing for the petitioner, by referring to the assessment made by the second respondent Corporation to the neighbours who are having similar extent of land, submits that the petitioner is residing in the above mentioned address for the past seven years and he has paid necessary fee, while constructing the residential house and has approached the second respondent Corporation for paying house tax in the year 2015, however, the Revenue Officials have given evasive reply. While so, the second respondent, vide impugned notice

dated 19.10.2023, has demanded exorbitant property tax from the petitioner for the years 2016 to 2024, which is illegal and arbitrary.

3. The learned counsel appearing for the second respondent Corporation submits that the property tax has been assessed as per the guidelines issued to the respondent and there is no violation as alleged by the petitioner. He further submits that the petitioner is having an alternative remedy before the Appellate Tribunal on taxation.

4. This Court considered the rival submissions made and perused the materials available on record.

5. Though the petitioner claims that he has paid necessary fee while constructing the house and approached the Revenue Officials for paying house tax in the year 2015, this Court is not inclined to go into the merits of the case, since the petitioner is having alternative remedy before the Appellate Tribunal as against the impugned demand notice issued by the second respondent.

6. Hence, this Writ Petition is disposed of, with liberty to the petitioner to raise all the grounds before the Appellate Tribunal. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

29.11.2023

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

To
1.The District Collector,
Dindigul District,
Dindigul.

2.The Commissioner of Corporation,
Dindigul Corporation,
Dindigul.

3.The District Revenue Officer,
Dindigul District,
Dindigul.

B.PUGALENDHI, J.

ssb

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