IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2024

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.7631 of 2021
and WMP.Nos.8151 & 9156 of 2021

L.Perumal (deceased)
2, Alamelu
3.Vasantha
4.Malarkodi
(P2 to P4 are substituted as
Lrs.of deceased P1 as per order dated
12.04.2024 in WMP.No.5126/2024) ... Petitioner

Vs.

1.The Commissioner,
Salem City Municipal Corporation,
Salem.

2.The Assistant Commissioner,
Hasthampatty Ward Office,
Salem City Municipal Corporation,
Salem 600 007. ... Respondents

Prayer : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records relating to the order issued by the Second Respondent relating to the Notice na.ka.J.8 dated " Nil" with regard to Assessment Nos.049/007/03261; 049/007/03262;049/007/03263; 049/007/03264 relating to Door No.166

in Kannakurchi Main Road, Mannakadu, Hasthampatty, Salem-7 to quash the same and to issue consequential direction to the respondents to consider the claim of the petitioner for reduction of the property tax in accordance with law by restoring Assessment No.48/007/01418.

For Petitioner : M/s.t.Dharani
For Respondents : Ms.Devi.M

ORDER

The petitioner has challenged the impugned demand notice Nil remitting the property tax for the period from 2019-2021.

2. The specific case of the learned counsel for the petitioner is that the petitioner has since deceased during the pendency of this writ petition. It is stated the property has been settled in favour of the wife and children of the deceased petitioner who have been now arrayed as petitioner 2 to 4.

3. The learned counsel for the petitioner submits that there has been unfair increase on property tax for 4 units without prior notice to the petitioner.

4. It is submitted that the petitioner has also sent a detail representation dated 11.01.2020 which was also received by the 4th respondent. However, it has not evoked any response. Hence, the petitioner has constrained to file this writ petition.

5. Having considered the submissions made by the learned counsel for the respondents, I am of the view that there is no merits in the present writ petition. At best, the petitioner can agitate the issue before the Taxation Appeal Committee as contemplated under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, in case the levy is burdensome and unfair.

6. Under these circumstances, this writ petition is dismissed with liberty to the petitioner to challenge the same within a period of 30 days from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

23.08.2024

Index: Yes/ No
kkd

C.SARAVANAN,J.

kkd

<u>To</u>

1.The Commissioner,
Salem City Municipal Corporation,
Salem.

2.The Assistant Commissioner,
Hasthampatty Ward Office,
Salem City Municipal Corporation,
Salem 600 007.

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