IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2024

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

W.P.No.3569 of 2014
and
MP.Nos.2 & 4 of 2014

1.Dr.A.Venkateswaran
2.N.Arumugha Gounder ... Petitioners

Vs.

The Pollachi Municipality,
Rep. By its Commissioner,
Pollachi, Coimbatore District ... Respondents

PRAYER:

Writ Petition is filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the Notice bearing Na.Ka.No.13188/2001/A1 dt 25.11.2013, the Special Notice of Property Tax and the Taxation Calculation Form bearing Assessment No.6109 dt 25.11.2013 and the Notice bearing Na.Ka.No.13188/2001/A1 dt 2.1.2014 on the file of the respondent and to quash the same in so far as the same are against the petitioner and consequently direct the respondent to collect the Property Tax for his Property bearing D. No.73 Coimbatore Road, Pollachi from 01.10.1998 to 31.03.2008 in accordance with the Decree dt 2.9.2010 made in O.S. No.611/2004 on the file of the Court of the District Munsif, Pollachi and fix the Property Tax payable by him w.e.f.1.4.2008 by only increasing the said property tax by 20% and collect from him in accordance with the procedures prescribed in Schedule-IV of the T.N.District Municipalities Act, 1920.

For Petitioners : Mr.T.M.Naveen

For Respondent : No appearance

ORDER

This writ petition has been filed challenging the notice dated 25.11.2013 thereby demanded to pay property tax as per the revision and order dated 02.01.2014 thereby rejected the request made by the petitioners to reduce the property tax.

2. The petitioners own property situated at door No.73, Coimbatore Road, Pollachi. It was purchased by the petitioners by the registered sale deed dated 13.12.1999. The entire building is in use of commercial purpose. Originally, the respondent had assessed property tax at Rs.13,031/- per half year. After purchase of the property by the petitioners, on revision of property tax, it was increased to Rs.26,062/- per half year. However, it was challenged before the Civil Court in OS.No.611 of 2004 on the file of the District Munsif Court, Pollachi. The said suit was decreed in favour of the petitioners. Thereafter by the notice dated 25.11.2013, the property tax was revised at Rs.55,482/-. Thereafter, in pursuant to the said revision of property tax, the petitioners submitted representation to reconsider the same. However, the same was also rejected by an order dated 02.01.2014.

3. The learned counsel for the petitioners would submit that even after obtaining decree, the respondent ought not to have once again revised the property tax, that too by 100% enhancement. As per the

Government orders dated 12.11.2007 and 23.06.2008, the respondent proposed to make a general revision and enhanced the property tax by 20% retrospectively with effect from 01.04.2008. It will come by Rs.31,274/- per half year. However, now the respondent arbitrarily assessed property tax by increasing 354.8% against the admitted prescribed limit of 100% to fix the property tax. The property tax was assessed at Rs.46,235/- from 01.10.1998 and thereafter, by adding 20%, fixed at Rs.55,482/- from 01.04.2008.

4. Heard, the learned counsel appearing for the petitioners.

5. On perusal of records, revealed that though initially the demand of property tax was set aside by Civil Court in OS.No.611 of 2004, subsequently the property tax was revised as per the Government orders. Further, admittedly the subject property is a commercial building and as per the value of the building, the respondent assessed property tax. That apart, while granting interim order of stay, this Court imposed specific condition that the petitioners shall deposit 50% of the amount

demanded in the notice. However, the petitioners deposited only a sum of Rs.3,30,985/-. According to the respondent, the total property tax is Rs.14,40,002/-, in which 50% of the property tax comes around Rs.7,20,001/-. Therefore, the petitioners did not comply with the interim order passed by this Court. Subsequently, the petitioners filed clarification petition to clarify the amount to be deposited by the petitioners. By order dated 15.05.2014, without prejudice to the rights of the parties and pending adjudication of the exact amount due to be payable in terms of the interim order dated 10.02.2014, this Court directed the respondent to receive a sum of Rs.3,30,985/-. Accordingly, the said amount was received by the respondent. After revision of property tax, the petitioners submitted representation to reduce the property tax. After due consideration of the representation, it was rejected and confirmed the assessment of the property tax by order dated 25.11.2013. The property tax was assessed in accordance with law and as such, this Court finds no infirmity or illegality in the impugned notice and this writ petition is liable to be dismissed. Accordingly, the petitioners shall pay arrears of property tax within a period of four weeks from the date of receipt of copy of this order. It is also made clear that the respondent can very well revise the property tax in accordance with the present Rules and can make demand.

6 With the above direction, this writ petition is dismissed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23.09.2024

Neutral Citation:Yes/No
Index: Yes/No
Speaking/Non-speaking order
lok

To
Commissioner,
The Pollachi Municipality,
Pollachi, Coimbatore District

G.K.ILANTHIRAIYAN, J.

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