



W.P.(MD)No.1803 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 31.01.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.1803 of 2024 and
WMP(MD) No.1804 of 2024

C.Lakshmi Prasad

... Petitioner

Vs

1.The Principal Secretary,
Municipal Administration and Water,
Supply Department,
Secretariat,
Chennai – 600 009.

2.The Director of Municipal Administration,
75, Urban Administrative Building,
Santhome High Road,
MRC Nagar,
Raja Annamalaipuram,
Chennai – 600 008.

3.The Commissioner,
Nagercoil Corporation,
Nagercoil,
Kanyakumari District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified Mandamus, to call for the records pertaining to the impugned procedures of the third respondent herein in Na.Ka.No.11277/2023/A4, dated 20.07.2023 and quash the same as illegal and consequently direct the third respondent herein to re-assess the petitioner's property tax after re-surveying the petitioner's property situated in New Survey No.E4/7-1, Old Survey No.1407, erstwhile Nagercoil Village, now Nagercoil North Village, Agateeswaram Taluk, Kanyakumari District for an extent of 6 cents of land and a building therein with Door No.N.M.C.No.48/2-15/1, by providing an opportunity to the petitioner, within the period that may be stipulated by this Court.

For Petitioner	: Mr.C.Kishore
For R1 & R2	: Mr.R.Suresh Kumar Additional Government Pleader
For R3	: Mr.Deepak Standing Counsel

ORDER

The petitioner with a grievance that the respondents have revised the property tax of the petitioner's property in Door No.N.M.C.No.48/2-15/1, Nagercoil North Village, Agateeswaram Taluk, Kanyakumari District, without following any procedure has filed this writ petition.



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2.The case of the petitioner is that she was settled with a property in Door No.N.M.C.No.48/2-15/1, Nagercoil North Village, Agateeswaram Taluk, Kanyakumari District by her younger sister. The petitioner has applied for transfer of property tax as provided under Section 82(2B) of the Tamil Nadu Urban Local Bodies Act,1998 before the respondent Corporation on 13.07.2023. Thereafter, the impugned order has been passed by the third respondent on 20.07.2023 that the property tax has been transferred in the name of the petitioner and the property tax was re-assessed as Rs.15,512/- (Rs.7,256 + Rs.7,256) for the year 2023-2024. According to the learned counsel for the petitioner, the property tax assessed by the respondent Corporation for the same property for the year 2022-2023 was Rs.1688/-(Rs.844+Rs.844). However, on the application submitted by the petitioner for change of name in the property tax, the respondents have revised the property tax as Rs.15,512/-, which is 10 times more than the property tax assessed previously for the same property. Therefore, the petitioner is before this Court with this writ petition.



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3. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents 1 & 2. Mr.Deepak, learned standing counsel takes notice for the third respondent Corporation and submits that initially the assessment of the petitioner's property was done for the existing building to an extent of 600 sq.ft and now the petitioner has extended her building to an extent of 2097 sq.ft. Therefore, after conducting inspection on 20.07.2023, assessment was done based on the guidelines issued by the Government in G.O.Ms.52, Municipal Administration, dated 30.03.2022 and also as per the Circular dated 01.04.2022. The learned counsel further submits that if the petitioner requires fresh inspection, they are ready to conduct the inspection once again.

4.In view of the rival submissions made on either side, this writ petition is disposed of with a direction to the Corporation to conduct an inspection afresh in the petitioner's premises on 25.03.2024 and the petitioner need not expect any separate notice in this regard.



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After completion of inspection, the respondent shall assess the petitioner's property as per the prescribed guidelines and pass an order afresh. No costs. Consequently, connected Miscellaneous Petition is closed.

31.01.2024

NCC : Yes / No.
Index : Yes / No.
Internet: Yes / No.
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To

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B.PUGALENDHI, J.

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Order made in
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