BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)Nos.3689 to 3695 of 2024
and
W.M.P.(MD)Nos.3604, 3605, 3629, 3630, 3609, 3606, 3623, 3624, 3607, 3608, 3632, 3634, 3621 and 3622 of 2024

W.P.(MD)No.3689 of 2024

S.Saravanan ... Petitioner

versus

The Tirunelveli City Municipal Corporation,
Through its Commissioner,
Tirunelveli. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned Demand Notice dated 29.01.2024 of the respondent for the Assessment No.146/032/904228 for the D.No. 1D/16 and quash the same and consequently, direct the respondent to pass orders on merits in the revision of property tax as per G.O.Ms.No. 53 dated 30.03.2022, was issued by the Municipal Administration and Water Supply Department.

For Petitioner : Mr.H.Arumugam

For Respondent : Mr.S.P.Maharajan
Special Government Pleader

COMMON ORDER

The petitioner is the owner of the building in Door Nos.1D/16, 1D/17, 1D/18, 1D/19, 1D/20, 1D/21 and 1D/22 situated at North High Ground Road, Palayamkottai. The building was originally a residential building, later, it was converted as a commercial building. The petitioner said to have purchased the building on 25.04.2008. He has filed these writ petitions as against the demand notice dated 29.01.2024. By the impugned demand notice, the petitioner was directed to pay the property tax on commercial rate from the year 2016.

2. The learned counsel appearing for the petitioner submits that the petitioner is prepared to pay the property tax as claimed by the respondent at the rate of commercial tariff from the year 2016. However, the respondent has calculated the property tax at the rate of

commercial tariff, which was introduced by G.O.Ms.No.53, Municipal Administration and Water Supply (MA.IV) Department, dated 30.03.2022. He further submits that the property tax has been revised by Government vide G.O.Ms.No.53 dated 31.03.2022 with effect from 31.03.2022. As per the revised rate, the property tax for the commercial building is calculated at the rate of Rs.6.90p per sq.ft. The previous tariff for the commercial building was Rs.3.45p per sq.ft. By the impugned demand notice, the respondent has demanded the tariff for the commercial building at the rate of Rs.6.90p per sq. ft. from the year 2016. Therefore, the petitioner has filed these writ petitions. He further submits that the petitioner is prepared to pay the property tax at the rate of commercial tariff from the year 2016, i.e. Rs.3.45p per sq. ft, which was in existing rate for commercial buildings at the relevant point of time.

3. The learned Special Government Pleader appearing for the respondent submits that the petitioner has already filed writ petitions in

W.P.(MD)No.5169 to 5175 of 2023, wherein, the petitioner undertook to pay the property tax and therefore, the petitioner cannot maintain these writ petitions on the very same relief. He further submits that the petitioner is having a remedy before the Commissioner under Section 98 of the Tamil Nadu Urban Local Bodies Act.

5. This Court considered the rival submissions made.

6. By the impugned notice, the respondent has demanded the property tax at the rate of commercial tariff from the year 2016. However, the tariff has been fixed based on the revised rate of commercial tariff, as per G.O.(Ms.)No.53 dated 30.03.2022, at the rate of Rs.6.90p per sq. ft. According to the petitioner, the tariff for the property tax for the commercial building, prior to this G.O. upto 30.03.2022, is only Rs.3.45p per sq. ft. In the earlier round of litigation, the petitioner has agreed to pay the tax, however, on proper assessment.

7. Since the petitioner has made out a case, these writ petitions are allowed and the impugned Demand Notices dated 29.01.2024 are set aside. The petitioner shall submit an application before the respondent, under Section 98 of the Tamil Nadu Urban Local Bodies Act, within a period of one week from the date of receipt of a copy of this order. On receipt of such application, the respondent shall revise the property tax in accordance with the relevant provision which was in existence at the relevant point of time and pass orders, after providing an opportunity of hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

01.03.2024

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

B.PUGALENDHI, J.

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To

The Commissioner,
Municipal Corporation,
Tirunelveli.

W.P.(MD)Nos.3689 to 3695 of 2024

01.03.2024