BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.5681 of 2024 and
WMP(MD) No.5377 of 2024

Kasipandian .R ... Petitioner

Vs

1.The District Collector,
District Collectorate,
Kokkirakulam Road,
Tirunelveli-627 009.

2.The Commissioner,
Municipal Corporation of Tirunelveli,
Corporation Office,
SN High Road,
Tirunelveli. Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of proceedings of the 2nd respondent in Na.Ka.No. A4 2407 2022 dated 27.06.2023 and quash the same consequently direct the 2nd respondent to issue sanitary certificate for the property Ram Theatre at 9A2, Madurai Road, Tirunelveli -627001 on the basis of petitioners application dated 07.02.2024 within the time stipulated by this Court.

For Petitioner	: Mr.S.Pon Senthil Kumaran
For R1	: Mr.R.Suresh Kumar Additional Government Pleader
For R2	: Mr.S.P.Maharajan Standing Counsel

ORDER

The petitioner is running a Cinema Theatre in the name of "Ram Theatre" at 9A2, Madurai Road, Tirunelveli Junction, Tirunelveli and he was issued with C Form Licence in the year 1999. The licence issued to the petitioner has been periodically renewed under Section 92 of the Tamil Nadu Cinema (Regulation) Act, 1957 with all mandatory requirements, including the safety insurance and sanitary certificate by the Tirunelveli City Municipal Corporation. The C Form license issued to the petitioner is expired on 09.02.2024. In order to renew the licence, the petitioner has applied for a sanitary certificate from the second respondent on 07.02.2024. On receipt of a request for the sanitary certificate from the petitioner, the second respondent has issued a notice calling upon this petitioner to pay a sum of Rs.32,23,235/- as property tax arrears payable by the petitioner for the years 1999-2000 to 2022-2023. Therefore, the petitioner has filed this writ petition challenging the notice, dated 27.06.2023 on the ground that this petitioner is not having any arrears of property tax. The petitioner claims that he is having all the receipts for the payment made by the petitioner towards property tax. However, without providing any opportunity to the petitioner, the respondents have fixed the arrears of property tax as Rs.32,23,235/- and also called upon the petitioner to pay the said amount as a condition for issuing the sanitary certificate, which is required for the renewal of C Form licence. Therefore, the petitioner has approached this Court.

2.The learned counsel appearing for the petitioner submits that the petitioner is paying the property tax regularly. He further submits that the second respondent has denied to accept the demand draft for Rs.12,66,824/- offered by the petitioner towards property tax for the year 2023-2024. By the order impugned in this writ petition, the second respondent has directed the petitioner to pay the property tax for the year 2023-2024 along with the arrears of Rs.32,12,235/-. He further submits that the petitioner's licence has already been expired on 09.02.2024 and the petitioner is running his theater with E Form licence. In order to renew the C Form licence, he has to produce the sanitary certificate to the authorities on or before 13.03.2024. Therefore, the learned counsel has insisted for early disposal of the application, which is pending before the second respondent.

3.Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the first respondent and Mr.S.P.Maharajan, learned Standing Counsel takes notice for the second respondent.

4.The learned standing counsel appearing for the second respondent submits that it is only a show cause notice calling upon the petitioner to pay the arrears of property tax. If the petitioner is having receipts for payment of property tax made by him, he can very well produce the same before the authorities and the same would be considered within a reasonable time.

5.This Court considered the rival submissions made and also perused the materials placed on record.

6.When the petitioner has made a request for sanitary certificate, which is required for him for the purpose of renewing the C Form licence for running his theater, the second respondent all of a sudden has raised a demand of Rs.32,23,235/- as if there is an arrears of property tax from the year 1999. It appears that the second respondent has not raised the demand so far and it is only on his request for the sanitary certificate, this demand has been made. The petitioner claims that he has paid the property tax without any fail and he is also having the receipts for the same.

7.Since the petitioner claims that he is having the receipts for the payment of property tax, this writ petition is disposed of with a direction to the petitioner to approach the second respondent on 12.03.2024 along with the required documents. On receipt of such documents, the second respondent shall consider the same and pass an order within a period of one week from thereon. No costs. Consequently, connected Miscellaneous petition is closed.

08.03.2024

NCC:Yes/No
Index:Yes/No
Internet:Yes
vrn

Note: Issue order copy today **(08.03.2024)**

To

1.The District Collector,
District Collectorate,
Kokkirakulam Road,
Tirunelveli-627 009.

2.The Commissioner,
Municipal Corporation of Tirunelveli,
Corporation Office,
SN High Road,
Tirunelveli.

B.PUGALENDHI, J.

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Order made in
W.P(MD)No.5681 of 2024 and
WMP(MD) No.5377 of 2024

08.03.2024