



W.P.(MD) No.8223 of 2021

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.06.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.8223 of 2021

V.Prakash

... Petitioner

Vs.

- 1.The Government of Tamil Nadu,
Commercial and Tax Department,
Ezhilagam, Chepauk,
Chennai – 600 005.
- 2.The Principal Secretary,
Commercial and Tax Department,
Ezhilagam, Chepauk,
Chennai – 600 005.
- 3.The Commissioner,
Tiruchirappalli Municipal Corporation,
58, Bharathidasan Salai,
Opp. Champion School,
Cantonment,
Tiruchirappalli – 620 001.
- 4.The Assistant Commissioner,
Tiruchirappalli Municipal Corporation,
58, Bharathidasan Salai,
Opp. Champion School,
Cantonment,
Tiruchirappalli – 620 001.

... Respondents



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Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records in Assessment Nos.086/009/00885, 086/009/00886, 086/009/00887, 086/009/00888 & 086/009/0089 on the file of the fourth respondent and quashing the same as illegal, unconstitutional and directing the respondents to adjust the property tax already paid by the petitioner, for the period 2019-2020, 2020-2021 1st and 2nd half payable by the petitioner, on the future assessment for the property bearing Door Nos.45, 45/1, 45/2, 45/3 and 45/4 at Karur By-Pass Road, Trichy in respect of the Assessment Nos. 086/009/00885, 086/009/00886, 086/009/00887, 086/009/00888 & 086/009/0089 respectively.

For Petitioner : Mr.S.Ramesh
For R1 & R2 : Mr.J.K.Jayaselan
Government Advocate
For R3 & R4 : Mr.R.Baskaran
Standing Counsel

ORDER

In this Writ Petition, the petitioner has challenged the impugned Notices dated 04.09.2020 issued by the fourth respondent demanding the property tax for the 2nd half of Assessment Year 2019-2020 and for the 1st and 2nd half of Assessment Year 2020-2021.



W.P.(MD) No.8223 of 2021

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2. It is the case of the petitioner that the petitioner is running a small Hotel under the name and style of 'Maya Residency' and earning meager income. Due to outbreak of Covid-19 and the lockdown imposed by the Government, from 23.03.2020, the hotel was closed temporarily. Meanwhile, on 04.09.2020, the fourth respondent has issued impugned Notices demanding the property tax.

3. It is submitted that to avoid penalty and penal action, the petitioner has paid the property tax on 08.01.2021 and thereafter sent a representation dated 01.02.2021 to the third respondent to waive the property tax by considering the situation prevailing due to outbreak of Covid-19 in 2020. However, the said representation dated 01.02.2021 has not evoked any positive response. Therefore, the petitioner has filed this Writ Petition challenging the impugned Notices.

4. Having considered the above facts and circumstances of the case, this Court is of the view that there is no merits in this Writ Petition. The petitioner has an alternate remedy under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force w.e.f. 13.04.2023, before the



W.P.(MD) No.8223 of 2021

Appellate Authority. Therefore, this Writ Petition is liable to be dismissed as there is no merits in the contention of the petitioner. However, liberty is given to the petitioner to file statutory appeal under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, before the Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order.

5. Accordingly, this Writ Petition stands dismissed with the above liberty. No costs.

05.06.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
JEN

Copy To:

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Chennai – 600 005.
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W.P.(MD) No.8223 of 2021

C.SARAVANAN, J.

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W.P.(MD) No.8223 of 2021

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