BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.7762 of 2024

R Marimuthu ... Petitioner

Vs

1.The Director,
Commissionerate of Municipal Administration and Water Supply,
No. 75, Santhom High Road,
MRC Nagar,
Raja Annamalaipuram,
Chennai.

2.The Commissioner,
O/o.The Commissioner,
Srivilliputhur Municipality,
Srivilliputhur,
Virudhunagar District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent no, 2 to revise the Property tax, Garbage Tax and Education Tax in respect of the petitioner's Property in Door No. 114-1/1 and 114-1/2 situated at Ward no. 24 (Old Ward No. 26) , Mettu Theru, Melvarisu, Srivilliputhur, Virudhunagar District and consequently direct the respondents to repay the excessive Tax amount collected from the petitioner for the financial year of 2014-2015 to 2021-2022 within a time stipulated by this Court.

For Petitioner	: Mr.T.Thirumurugan
For R1	: Mr.G.V.Vairam Santhosh Additional Government Pleader
For R2	: Mr.J.Parekh Kumar

O R D E R

As against the demand of property tax raised by the respondent Municipality, the petitioner has filed this writ petition to revise the property tax.

2.The case of the petitioner is that the petitioner is owning a house property in Door No.114-1/1 and 114-1/2, Ward No. 24, Mettu Theru, Mel Varisai, Srivilliputhur, Virudhunagar District. The respondent Municipality has assessed the half yearly property tax for the ground floor as Rs.564/- and for the first floor, it was assessed as Rs.352/- for the year 2014. Now, they have revised the property tax as Rs.705/- and Rs.440/- respectively. According to the petitioner, this revision has been made by the respondents as against the guidelines in revising the property tax. Therefore, the petitioner is before this Court.

3.Mr.G.V.Vairam Santhosh, learned Additional Government Pleader takes notice for the first respondent. Mr.Mr.J.Parekh Kumar, learned counsel takes notice for the second respondent and submits that this revision of property tax has been made uniformly in the year 2022 with a hike of 25% from the existing property tax for residential areas. The petitioner has filed this writ petition under a wrong presumption and based on the information which has been provided to this petitioner under the RTI Act. As per the information provided to this petitioner, Re. 0.90 per sq.ft has been fixed for calculating the annual rental value alone and it is not applicable for assessing the property tax.

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

5.The grievance of the petitioner is that the property tax for his house property has been revised by the respondents without following the guidelines. The respondents have taken a stand that based on the information provided to the petitioner under the RTI Act, the petitioner is claiming for revision of property tax. In fact, the parameter given under the RTI Act is for calculating the annual rental value. In the event, if the petitioner is aggrieved as against the revision of property tax, the petitioner is having a right of appeal remedy before the Tax Appellate Tribunal and he is at liberty to approach the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. With such liberty, this writ petition is disposed of. No costs.

28.03.2024

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

To

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No. 75, Santhom High Road,
MRC Nagar,
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Chennai.

2.The Commissioner,
O/o.The Commissioner,
Srivilliputhur Municipality,
Srivilliputhur,
Virudhunagar District.

B.PUGALENDHI, J.

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Order made in
W.P(MD)No.7762 of 2024

28.03.2024