BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.04.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.8578 of 2024
and
W.M.P.(MD) Nos.7814 & 7815 of 2024

Rajeshwari ... Petitioner

Vs.

The Commissioner,
Karaikudi Municipality,
Karaikudi,
Sivagangai District. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for entire records relating to the impugned property tax attachment notice of the respondent dated 15.03.2024 and quash the same as illegal.

For Petitioner : Mr.V.R.Shanmuganathan

For Respondent : Mr.D.Venkatesh
Standing Counsel

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O R D E R

Mr.D.Venkatesh, learned Standing Counsel, takes notice for the respondent. With his consent, this Writ Petition is disposed of, at the time of admission.

2. The petitioner has challenged the impugned demand notice dated 15.03.2024 issued by the respondent demanding a sum of Rs.1,33,214/- for the period starting from 2010-2011 upto 2023-2024. It is submitted that the respondent has retrospectively revised the tax without notice to the petitioner though the petitioner has been paying tax regularly at Rs. 2858/- which has not been considered while making the aforesaid demand.

3. On the other hand, the learned Standing Counsel for the respondent would submit that there has been no enhancement in the property tax upto 2021-2022. The learned Standing Counsel for the respondent would specifically draw the attention of this Court to the tax receipt dated 24.03.2009 for the Assessment Year 2008-2009, wherein, a sum of Rs.2858/- has been quantified for the first half of the Assessment

Year 2008-2009 and the same amount i.e., Rs.2858/- has also been quantified for the second half of the Assessment Year 2008-2009 which the petitioner has paid. It is submitted that the demand that has been made for the subsequent Assessment Years i.e., 2022-2023 and 2023-2024 is in consequence with G.O.(Ms) No.53, Municipal Administration and Water Supply (M.A.IV) Department, dated 30.03.2022, vires of which has been upheld by this Court *vide* order dated 23.12.2022 in W.P.No.18534 of 2022 etc. batch. It is therefore submitted that there is no merits in the present Writ Petition.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Standing Counsel for the respondent. I have perused the affidavit and the documents filed in support of this Writ Petition.

5. It appears that there is no revision of property tax upto 2021-2022. The property tax that was paid by the petitioner on 24.03.2009 for the first and second half of Assessment Year 2008-2009 indicates that the tax payable by the petitioner was Rs.2858/- on half yearly basis. In other words, the petitioner was required to pay a sum of

Rs.5716/- per year. The quantification of demand for the Assessment Years starting from 2011-2012 upto 2021-2022 has been made on yearly basis at Rs.5716/-. The said amount of Rs.5716/- and the surcharge for the aforesaid Assessment Years were demanded from the petitioner in the impugned notice. Thus, the petitioner is liable to pay the tax for the aforesaid Assessment Years as demanded by the respondent as due and payable by him.

6. As far as the demand for the Assessment Years 2022-2023 and 2023-2024 at Rs.11,432/- and surcharge of Rs.600/- is concerned, the same may be demanded from the petitioner after proper assessment and notice to the petitioner.

7. Therefore, this Writ Petition is disposed of by directing the petitioner to pay the arrears of property tax for the Assessment Years from 2010-2011 to 2021-2022, within a period of 30 days from the date of receipt of a copy of this order. As far as the demand for the Assessment Years 2022-2023 and 2023-2024 is concerned, a proper notice may be issued to the petitioner calling upon him as to why the property tax should not be re-quantified to the amount specified therein in the light of the

G.O.(Ms) No.53, Municipal Administration and Water Supply (M.A.IV) Department, dated 30.03.2022.

8. Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

03.04.2024

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

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Copy To:

The Commissioner,
Karaikudi Municipality,
Karaikudi,
Sivagangai District.

C.SARAVANAN, J.

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