BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

WP(MD)No.12905 of 2023
and
WMP(MD)Nos.10931 and 10932 of 2023

M.Devi
... Petitioner

Vs

The Commissioner,
Kumbakonam City Municipal Corporation,
Kumbakonam Municipal Corporation Building,
Thiruvidaimaruthur Road,
Kumbakonam,
Thanjavur District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of certiorarified mandamus calling for all the records pertaining to the property tax demand notice dated 17.08.2022 issued by the respondent for assessment No.105/042/900879 for building Door No.41/1583, Kumaran Street, Kumbakonam under the head – usage type – Commercial demanding Rs.61,542/- for 2022 – 2023 for half year based on General Revision Notice dated 17.08.2022 for the building Door.No.41/1583, Kumaran Street, Kumbakonam and to quash the same as illegal contrary to law and directing the respondent not to collect the enhanced property tax of Rs.61,542, per half year.

For Petitioner : Mr.TR.Subramaniam
For Respondent : Mr.M.Rajarajan,

ORDER

The petitioner owns a marriage hall, which was constructed in the year 2021. It was assessed with a property tax of Rs.30,771/- in the year 2021. Subsequently it has now been revised as Rs.61,552/-. Challenging the same this writ petition is filed.

2.This Court has entertained this writ petition by granting an interim order permitting the petitioner to pay the admitted property tax. The petitioner claims that he has been paying the admitted tax as directed by this Court.

3.The learned Counsel for the petitioner submits that this marriage hall was constructed only in the year 2021 and initially the property tax has been assessed only at Rs.30,771/- and the petitioner has been paying the same. The Government has revised the property tax for the buildings, which were not assessed with property tax for several years. However citing the general revision, the respondent has assessed the property tax to the recently constructed marriage hall with 100% increase.

4.The learned Counsel appearing for the respondent by referring GO.Ms.No.53, Municipal Administration and Water Supply (MA.IV) Department dated 30.03.2022 and Council Resolution No.RES No.70 dated 20.05.2022 submits that the government has revised the property tax to all the existing buildings with 100% increase. The petitioner's marriage hall was also assessed as per the guidelines and the above government order.

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

6.The property tax has been revised as per GO.Ms.No.53, Municipal Administration and Water

Supply (MA.IV) Department dated 30.03.2022 and Council Resolution No.RES No.70 dated 20.05.2022 by way of a general revision. If the petitioner is having any grievance over the revision of the property tax, he is at liberty to approach the Appellate Committee constituted as per Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998. The petitioner can file the appeal before the said Committee within a period of four weeks from the date of receipt of a copy of this order along with the copy of this order. On such filing of the appeal, the Committee concerned shall take it on file and take a decision as expeditiously as possible.

7.This writ petition is disposed of with the above direction. No costs. Consequently connected miscellaneous petitions are closed.

06.02.2024

Internet : Yes / No

DSK

To

The Commissioner,
Kumbakonam City Municipal Corporation,
Kumbakonam Municipal Corporation Building,
Thiruvidaimaruthur Road,
Kumbakonam,
Thanjavur District.

B.PUGALENDHI, J.

dsk

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