BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **27.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13749 of 2024
and
W.M.P.(MD)No.12091 of 2024

1.N.Marimuthu
2.N.Shanthi ... Petitioners

Vs.

1.The State of Tamilnadu,
Represented by its Secretary,
Municipal Administration and Water Supply Department,
Fort St. George,
Chennai – 600 009.

2.The Commissioner,
Madurai Corporation,
Anna Maligail, Madurai.

3.The Assistant Commissioner,
Zone No.1, East,
Madurai Corporation,
Annaiyur, Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the respondent to cancel the levy of the vacant side tax (VST) in the name of the petitioner's in Assessment No. 115/009/907928, Old No.115/029/08190 and consequently update the property tax assessment in the petitioners mother name N.Amsu's in assessment No. 348259 in the corporation assessment portal and to levy all arrears the property tax from the year 2015 as it stood earlier after deduction of Rs.5,740/- which was wrongly levied by the respondents corporation from the petitioners as vacant site tax for the year 2017-22 on the basis of the petitioners representation dated 23.05.2023.

For petitioner	: Mr.T.Sakthi Kumaran for Mr.M.Govindarajan
For respondents	: Mr.A.Sivanupandian Government Advocate for R1 and R3 Mr.F.Deepak Standing Counsel for R2

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ORDER

The petitioners are the donees with a gift deed dated 12.07.2017 from their mother, who had purchased a vacant land in the year 1998 and had put up construction in the year 2010.

2. It is the case of the petitioner that prior to the construction the petitioners' mother was paying vacant land tax and after construction was

completed in the year 2011, the property was assessed to tax and was also paying tax.

3. It is submitted that after the gift deed was executed on 12.07.2017, the property tax was not paid and that the petitioners have given an application on 23.05.2023 seeking the second and third respondents to make suitable changes in the entry by changing their name as assessee instead of their mother's name (doner).

4. It is submitted that the assessment to the property has to be in the following address:

"640A/1, Bharathipuram 20th Street"

5. However, the respondents have issued a demand notice dated 10.11.2020 for the following address:

"RS No.28/1B PLNO 26, Bharathipuram 2nd Street"

6. It is submitted that if the tax was paid, it will be credited for a property

with wrong address. However, out of compulsion, the petitioners have also paid the tax from 2017-18 up to 2022-23 for a sum of Rs.5,740/-.

7. The learned Government Advocate for the respondents 1 and 3 would submit that the petitioner's representation dated 23.05.2023 has been received and will be considered and disposed of on merits and in accordance with law.

8. Recording the same, the Writ Petition is disposed of by directing the respondents 2 and 3 to make suitable changes in the assessment by transferring the payment made to the correct address in the assessment, which stood in the name of the petitioners' mother. This exercise will be carried out by the second and third respondents as expeditiously as possible preferably within a period of four weeks. No costs. W.M.P.(MD)No.12091 of 2024 is allowed.

Index : Yes / No
Internet : Yes / No
apd

27.06.2024

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C.SARAVANAN, J.

apd

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