



W.P.(MD) No.10447 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.04.2024

CORAM

**THE HON'BLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No.10447 of 2018**

**and**

**W.M.P.(MD)No.9544 of 2018**

Ramani, W/o.Somasundaram

... Petitioner

Vs.

1.The District Collector,  
Thanjavur.

2.The Assistant Director of Panchayat,  
Thanjavur.

3.The Commissioner,  
Thanjavur Municipality,  
Thanjavur.

4.The Special Officer,  
Pillaiyarpatty Panchayat,  
Pillaiyarpatty Post,  
Thanjavur District.

... Respondents

**Prayer:** Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus, forbearing the fourth respondent from collecting the enhanced tax till it is merged with the second respondent and further direct the fourth respondent to refund the excess tax collected by the fourth respondent to the petitioner.



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For Petitioner : Mr.B.Sekar

For Respondents : Mrs.S.Jeyapriya  
Government Advocate

### **ORDER**

This Writ Petition is of the year 2018. However, till date, the respondents have not filed counter affidavit.

2. This Writ Petition has been filed for issuance of a Writ of Mandamus, forbearing the fourth respondent from collecting the enhanced tax till it is merged with the second respondent and further direct the fourth respondent to refund the excess tax collected by the fourth respondent to the petitioner.

3. The learned counsel for the petitioner submitted that the petitioner was assessed to tax by the Panchayat within the jurisdiction of the fourth respondent. It is further submitted that there was a proposal to merge the fourth respondent Panchayat with the third respondent Thanjavur Corporation. However, the fourth respondent Panchayat was not merged with the third respondent Thanjavur Corporation. It is submitted that the tax was enhanced drastically, despite the property is not



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coming within the jurisdiction of the third respondent Thanjavur Corporation.

4. The learned counsel for the petitioner drew the attention of this Court to the reply elicited from the Block Development Officer, Thanjavur, under the Right to Information Act, on 17.01.2018, wherein it has been clarified that Pillaiyarpatti Panchayat, Thanjavur District, has not been merged with the Thanjavur Corporation.

5. It is submitted that despite the same, the respondents are collecting tax, as if the property was coming within the purview of the third respondent Thanjavur Corporation. In this connection, the petitioner has sent a representation, dated 01.02.2018.

6. Since the petitioner's representation, dated 01.02.2018, has not evoked any response, the respondents are directed to consider the representation of the petitioner, dated 01.02.2018, and dispose the same on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order.



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7. This Writ Petition stands disposed of with the above direction.

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No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes/ No  
Neutral Citation: Yes / No  
Speaking Order / Non-Speaking Order  
smn2  
To

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**C.SARAVANAN, J.**

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