BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

<u>WP(MD)No.18180 of 2023</u>

S.Subbaraman .. Petitioner

v.

1.The Director,
Municipal Administration,
Chennai – 600 028.

2.The Commissioner,
Thoothukudi Corporation,
Thoothukudi – 628 002. .. Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Mandamus directing the respondents to take immediate action to adjust the excess amount paid by the petitioner from the year 2001 in respect of Door No.2/1, Bungalow Street, Thoothukudi, in respect of 4638 sq.ft, which is mistakenly mentioned as 1000 sq.ft, as admitted by the Commissioner, Thoothukudi Corporation, Thoothukudi, within a stipulated time limit.

For Petitioner : Mr.S.Visvalingam

For Respondents : Mr.A.Baskaran,
Additional Government Pleader
for R.1

Mr.N.Anandhakumar
for R.2

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ORDER

The petitioner is having commercial building to an extent of 4638 sq.ft, however, demand notice has been issued by the Corporation for 10,000 sq.ft. Therefore, the petitioner has submitted a representation and has approached this Court for assessing the property tax as to the actual extent and to adjust the excess paid amount.

2.Learned Counsel for the petitioner submitted that the actual extent of the petitioner's property is only 4638 sq.ft., however, the Corporation is issuing demand notices from the year 2001 for 10,000 sq.ft, without even assessing the property. Therefore, the petitioner has made a representation and has filed a writ petition in WP(MD)No.3592 of 2023. This Court, by order dated 22.02.2023, directed the Commissioner of Thoothukudi

Corporation to assess the property and thereafter, to pass appropriate orders. However, the Corporation has not rectified their mistake and therefore, the petitioner has moved a contempt petition in Cont.P(MD)No. 970 of 2023. The said contempt petition was closed on 14.06.2023, since an order has been passed by the Corporation on the representation of the petitioner, as per the directions of this Court.

3.Learned Counsel for the petitioner submitted that the actual extent of the petitioner's property has been wrongly assessed and he has been made to pay the property tax for a higher extent right from the year 2001. This grievance has not been attended to by the Corporation. The petitioner has now preferred an appeal before the Taxation Appeal Committee on 21.11.2023 and the same is yet to be numbered. Therefore, he prayed for a direction for early disposal of his appeal.

4.Learned Counsel for the second respondent / Corporation, by relying upon the counter affidavit, submitted that it is true that the petitioner's building is only to an extent of 4638 sq.ft. and all along, the property tax was also calculated for this actual extent of 4638 sq.ft. However, in the computer generated bill, the extent has been wrongly entered as 10,000 sq.ft. This is the only confusion. The petitioner is paying the property tax only for 4638 sq.ft., though in the computerised bill, it is mentioned as 10,000 sq.ft.

5.He further submitted that pursuant to the orders of this Court in WP(MD)No.3592 of 2023, dated 22.02.2023, the property was also assessed in the presence of the petitioner. The actual extent of the property is 4638 sq.ft and not 10,000 sq.ft. The Corporation has demanded the tax only for the actual extent, though, in the computer generated bill, it is recorded otherwise. An order along with calculation memo was passed and upon satisfying with the same, the contempt petition was closed by this Court on 14.06.2023.

6.This Court considered the rival submissions made on either side and perused the available materials.

7.The case of the petitioner is that he has been made to pay the property tax for 10,000 sq.ft., from the year 2001, when the actual extent of his property is 4638 sq.ft. On the other hand, the Corporation claims that the property tax was assessed only for 4638 sq.ft., however, in the computer generated bill / notice, it is wrongly mentioned as 10,000 sq.ft.

8.Be that as it may, since it is represented that the petitioner has already filed an appeal before the Taxation Appeal Committee constituted u/s.100 of the Tamil Nadu Urban Local Bodies Act, 1998 and the same is pending consideration, this writ petition stands disposed of, with liberty to the petitioner to work out his remedy in the pending appeal. The Taxation Appeal Committee of Thoothukudi Corporation shall number the petitioner's appeal, if it is otherwise in order, within a period of four weeks from the date of receipt of a copy of this order and shall take a decision thereon, on merits and in accordance with law, after providing due opportunity of hearing, within a further period of twelve weeks therefrom.

There shall be no order as to costs.

Index	:	Yes / No	**06.02.2024**
NCC	:	Yes / No	
Internet	:	Yes	

gk

Note:

Mark a copy of this order to
The Chairperson,
Taxation Appeal Committee,
Thoothukudi Corporation,
Thoothukudi.

To

1.The Director,
Municipal Administration,
Chennai – 600 028.

2.The Commissioner,
Thoothukudi Corporation,
Thoothukudi – 628 002.

B.PUGALENDHI, J.

gk

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