BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.20816 of 2023
and
WMP(MD)No.17228 of 2023

R.Madan Mohan .. Petitioner

v.

The Nagercoil Municipal Corporation,
Rep. by its Commissioner,
Nagercoil,
Kanyakumari District. .. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned distraint notice dated 06.06.2023 on the file of the respondent, quash the same and consequently, directing the respondent to reassess the property tax for the petitioner's building in S.No.E16-34/5 in Nagercoil Village, Agastheeswaram Taluk, Kanyakumari District, to an extent of 1.60 cents, within a stipulated time limit.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.F.Deepak

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ORDER

The petitioner is the owner of a building in S.No.E16-35/5, Agastheeswaram Taluk, Nagercoiil, to an extent of 1.60 cents. He was assessed with property tax to the tune of Rs.20,266/-. By the impugned notice, the respondent has revised the assessment as Rs.40,532/- with effect from 2022-23. Aggrieved over the same, the petitioner has filed this writ petition that the impugned assessment has been made without any basis and without providing him an opportunity of hearing.

2.By relying upon the decision of this Court in ***Ravindra Chand Chordia v. Commissioner*** [***2017 SCC OnLine Mad 17966***], learned Counsel for the petitioner contended that the impugned notice does not provide any details on the mode of fixing and calculating the assessment. The demand has been made in an arbitrary manner without following any parameters.

When the respondent is intending to revise the property tax, they ought to have provided the petitioner with an opportunity of hearing before taking any decision, however, it was not done. Therefore, he prayed for appropriate orders.

3.Learned Counsel for the respondent Corporation submitted that this is a general revision and that the demand notice has been issued based on G.O.Ms.No.53, Municipal Administration and Water Supply Department, dated 30.03.2022. The Government has taken a decision to revise the property tax in all the Municipal Corporations and vide the aforesaid Government Order, the revision for commercial building is 100% of the existing amount. Since the petitioner's building is a commercial building, the property tax was enhanced twice. The aforesaid Government Order was also upheld by this Court and therefore, there is no reason to interfere.

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

5.The respondent Corporation has issued the demand notice based on G.O.Ms.No.53, Municipal Administration and Water Supply Department, dated 30.03.2022. This Government Order was challenged in a batch of writ petitions in W.P.Nos.18534 of 2022, etc., batch and this Court, by order dated 23.12.2022, dismissed the batch of writ petitions by upholding the amendments by way of the aforesaid Government Order. By the impugned notice, a general revision was made, as per the mandate specified by the 15th Central Finance Commission, which was also confirmed by this Court.

6.Therefore, this Court is not inclined to entertain this writ petition. The petitioner is at liberty to file an application before the Taxation Appeal Committee constituted u/s.100 of the Tamil Nadu Urban Local Bodies Act, 1998, for redressal of his grievance, within a period of four weeks from the date of receipt of a copy of this order.

Accordingly, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

13.02.2024

Index : Yes / No
NCC : Yes / No
Internet : Yes
gk

To

The Commissioner,
Nagercoil Municipal Corporation,
Nagercoil,
Kanyakumari District.

B.PUGALENDHI, J.

gk

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