



W.P(MD)No.25512 of 2018

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2024

CORAM:

**THE HONOURABLE MR.JUSTICE D. KRISHNAKUMAR
and
THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR**

**W.P(MD)No.25512 of 2018
and
W.M.P(MD)Nos.23105 & 23106 of 2018**

S.Veerasamy Chettiar Educational and Charitable Trust,
Represented by its Managing Trustee,
Dr.V.Murugiah. ... Petitioner

VS.

- 1.The Government of Tamil Nadu,
Represented by its Secretary to Government,
Municipal Administration and Water Supply Department,
Fort St. George,
Chennai – 600 009.
- 2.The Commissioner,
Puliangudi Municipality,
Puliangudi,
Tirunelveli District. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the records relating to the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, published in Section – 2 Part V of the Tamil Nadu Government Gazette dated 25.01.2018 of the first respondent and the consequential 9 members



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demand notices of the second respondent herein in Na.Ka.No. 1181/2018/A1, dated 30.11.2018 and quash the same.

For Petitioner	: Mr.T.Pon Ramkumar
For Respondent No.1	: Mr.T.Amjadkhan Government Advocate
For Respondent No.2	: Mr.M.Rajarajan

ORDER

(Order of the Court was made by D. KRISHNAKUMAR, J.)

The instant Writ Petition has been filed to call for the records relating to the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, published in Section – 2 Part V of the Tamil Nadu Government Gazette dated 25.01.2018 of the first respondent and the consequential 9 members demand notices of the second respondent herein in Na.Ka.No. 1181/2018/A1, dated 30.11.2018 and quash the same.

2.When the matter was taken up for hearing today, learned counsel appearing for the petitioner would submit that in a similar circumstances, the Division Bench of this Court in ***W.P(MD)No.362 of 2019, dated 25.02.2020 [The Correspondent Vs. The Secretary and others]*** has upheld that the amendment is only with prospective effect and



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not with retrospective effect. In view of the above decision, any demand made by the respondent Corporation is only prospective and not retrospective and consequently, the same has been clarified in a Circular, dated 25.05.2018 in R.O.C.No.234/2014/R1 by the Commissioner of Municipal Administration, Chennai. In Clause 6 of the said Circular, it is clarified that '*with respect to Municipalities, either building plan approval or unauthorized construction Notice No. to be made mandatory for all new assessments from 01.04.2018*'.

3.In the present case, according to the petitioner, the aforesaid demand notice has been issued for the period 2018-19, therefore, the period from January to March, 2018, they are not entitled for demand notice for collecting the property tax as per the amended notification.

4.The learned counsel appearing for the petitioner would fairly submit that insofar as the disputed period is concerned, let the authority concerned shall consider and appropriate decision shall be taken in accordance with law. The respondents is not having serious objection for the above submission.



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5.In view of the above, the petitioner shall make an objection before the authority concerned within a period of two weeks from the date of receipt of a copy of this order. On receipt of the said objection, the second respondent Municipality is directed to consider the same and take appropriate decision within a period of six weeks thereafter and the said decision shall be communicated to the petitioner.

6.With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

[D.K.K.,J.] [R.V.,J.]
11.03.2024

NCC : Yes / No
Index : Yes / No
ps



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and
R.VIJAYAKUMAR,J.

ps

ORDER MADE IN
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