BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.22941 of 2018

H.Mohammed Riyazuddin ... Petitioner

Vs.

1.The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli.

2.A.A.C.Navas Ahamed ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus directing the first respondent to consider the petitioner's representation dated 20.08.2018 and pass orders on merits rectifying the mistake in assigning D.No.17-D, again for the building owned by the second respondent and the Property Tax Assessment corresponding to the demolished building in D.No.17-A, owned by the second respondent.

For Petitioner : Mr.H.Arumugam

For R1 : Mr.Aayiram K.Selvakumar
Standing Counsel

For R2 : No appearance

O R D E R

This Writ Petition has been filed for issuance of a Writ of Mandamus directing the first respondent to consider the petitioner's representation dated 20.08.2018 and pass orders on merits rectifying the mistake in assigning D.No.17-D, again for the building owned by the second respondent and the Property Tax Assessment corresponding to the demolished building in D.No.17-A, owned by the second respondent.

2. The petitioner appears to have exchanged the shop with the second respondent *vide* a Exchange Deed dated 09.02.2015 executed between them, pursuant to which, the petitioner was allotted the shop in D.No.17-D and Tax Assessment No.146/97471 for the said shop was transferred in his name in the year 2015. It is submitted that earlier the petitioner was the owner of the shop in D.No.17-A having Tax Assessment No.146/97468. After the Exchange Deed was executed on 09.02.2015, a new Tax Assessment No.146/041/01607 (Old Tax Assessment No.146/97868) for the shop in D.No.17-A was assigned to the second respondent, whereas, a new Tax Assessment No.146/041/01610 (Old Tax Assessment No.146/97471) for the shop in D.No.17-D was assigned to the petitioner.

3. It is submitted that thereafter, the second respondent demolished the shop in D.No.17-A and has build a new building annexing the property behind the shop in D.No.17-A. While making inspection by the Revenue Inspector of the first respondent office for assessment during March, 2018, the petitioner has produced a copy of the Exchange Deed dated 09.02.2015 and a copy of the Property Tax Assessment transferred in his name. The Revenue Inspector of the first respondent office took up the same and informed the petitioner that they would be taken on record. However, the first respondent has issued a notice dated 15.11.2017 demanding property tax due for the assessment years 2015-2016 to 2017-2018 for the shop in D.No.17-A which was already exchanged with the second respondent in the year 2015.

4. It is further submitted that during the pendency of this Writ Petition, the anomaly arising out of the above has been rectified. However, the first respondent continued to demand the arrears of property tax for the shop in D.No.17-A for the aforesaid periods after the Exchange Deed dated 09.02.2015 was executed.

5. Since the dispute pertains to the collection of property tax for the shop in D.No.17-A after the Exchange Deed dated 09.02.2015 was executed, I am inclined to dispose of this Writ Petition by directing the first respondent to consider the petitioner's request.

6. In any event, the petitioner is directed to give a fresh representation to the first respondent giving all details which led to the filing of this Writ Petition and the facts after filing of the Writ Petition before the order was passed.

7. The first respondent shall consider and pass appropriate orders on the petitioner's representation to be filed, within a period of 6 weeks from the date of receipt of such representation.

8. This Writ Petition is disposed of with the above observations. No costs.

12.04.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
JEN

Copy To:

The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli.

C.SARAVANAN, J.

JEN

W.P.(MD) No.22941 of 2018

12.04.2024