BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.10.2024

CORAM:

THE HON'BLE MR.JUSTICE M.JOTHIRAMAN

W.P.(MD)No.24156 of 2024
and
WMP.(MD)No.20430 & 20431 of 2024

1.N.Ramasamy

2.R.Shanti ... Petitioners

Vs.

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Revenue Officer,
Madurai Corporation,
Madurai. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records in connection with the impugned notice issued by the first respondent demanding Rs.53,41,910/- as arrears towards property tax from the year 2011 to 2025 and quash the same and direct the respondents to take necessary action for the complaint given by the petitioner on 01.10.2024, under Acknowledgment No.94211, disputing the demand and clarify the discrepancy in the assessment number made in the impugned notice for the property located at Door No.91, East Marret Street, Zone IV, Madurai.

For Petitioners : Mr.S.Bageerathan

For Respondents : Mr.S.Vinayak,
Standing Counsel.

ORDER

This writ petition has been filed seeking orders to quash the impugned notice issued by the first respondent demanding Rs.53,41,910/- as arrears towards property tax from the year 2011 to 2025 and direct the respondents to take necessary action for the complaint given by the petitioner on 01.10.2024, under Acknowledgment No.94211, disputing the demand and clarify the discrepancy in the assessment number made in the impugned notice for the property located at Door No.91, East Marret Street, Zone IV, Madurai.

2.Mr.S.Vinayak, learned Standing Counsel takes notice for the respondents. By consent, this writ petition is taken up for final disposal at the admission stage itself.

3.It is the case of the petitioners that the property located at Door No.91, East Marret Street, Zone IV, Madurai was originally settled in favour of the petitioner through three registered settlement deed dated 23.03.2015, vide Doc.Nos.1015, 1005 and 1008 executed by N.N.Ganesan, N.Balasubramanium and N.Sankaranarayanan respectively. Subsequently, on 17.06.2015, the property was re-registered jointly in petitioners' name. Since 2015, the petitioners are in peaceful possession and enjoyment of the property and running a wholesale saree business without any interference or dispute. The petitioners have paid all taxes under this assessment number without any dues. For the financial year 2024-2025, they have paid first half year's tax of Rs.22,132/- on 08.04.2024 and the second half-year's tax of Rs.21,128/- on 12.09.2024 and there is no outstanding balance.

4.The learned counsel appearing for the petitioner submits that the petitioners are periodically paying the property tax without any dues. On 01.10.2024, the respondents have issued a notice in-person demanding a sum of Rs.53,41,910/- as arrears towards property tax from the year 2011 to 2025 and further, threatening eviction from the property unless the dues were cleared immediately. No date, seal and sign were in the impugned notice. He further submits that the amount demanded is excessive, unreasonable and without any explanation or calculation provided as to how this sum was determined. The respondents have failed to follow the established procedures including sufficient notice and verifying records. The petitioners have also lodged a complaint, through the online redressal on 01.10.2024 under acknowledgment No.94211.

5.The learned Standing Counsel appearing for the respondents submits that two demand notice have been issued to the petitioners, after following due procedures and in accordance with law and there is no violation. He further submits that as against the demand notice issued by them, an appeal remedy is available to the petitioners, as per Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 before the Appellate Authority and till the conclusion of the Appellate Authority, the respondents will not take any coercive steps as against the petitioners.

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

7.A perusal of typed-set of papers, it is seen that working sheet for property tax issued by the first respondent, receipt for payment of property tax due for the financial year 2013-2014 dated 14.11.2019, receipt for the payment of property tax for I and II term for the year 2020-2021, receipt for the payment of property tax for I and II term for the year 2021-2022, receipt for the payment of property tax due for the financial year 2022-2023 dated 09.09.2022, receipt for the payment of property tax for the II term of the financial year 2024-2025 dated 08.04.2024 and receipt for the payment of property tax for the II term for the year 2024-2025 dated 12.09.2024 are annexed. It is also seen that a copy of acknowledgment form of complaint given by the petitioner dated 01.10.2024 is annexed in page No.62.

8.It is relevant to extract Article 300A of the Constitution of India:-

> *300A. Persons not to be deprived of property save by authority of law.— No person shall be deprived of his property save by authority of law.*

9.Considering the submission made on either side, this Court is of the considered view that liberty shall be given to the petitioners to file an appeal before the Appellate Authority as per Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 with relevant documents as prescribed under law. Meanwhile, the respondents shall not take any coercive action against the petitioners only for a period of three weeks from today.

10.With the above directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

09.10.2024

NCC :yes/No
Index :yes/No
Internet:yes/No
gns
<u>Note: Issue order copy on 10.10.2024</u>

To

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Revenue Officer,
Madurai Corporation,
Madurai.

M.JOTHIRAMAN,J.

gns

W.P.(MD)No.24156 of 2024

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