BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.24951 of 2023
and
WMP(MD)Nos.21138 of 2023, 2872, 2892, 2900 of 2024

R.Sukumar .. Petitioner

v.

1.The Commissioner,
Tiruchirappalli City Municipal Corporation,
Cantonment, Trichy – 620 001.

2.The Assistant Commissioner,
Tiruchirappalli City Municipal Corporation,
Srirangam Zone, Srirangam,
No.14, Gandhi Road,
Trichy – 620 006. .. Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Mandamus forbearing the respondents from in any manner taking any coercive steps against the petitioner, including sealing of the premises bearing Door Nos.213, 214, 215, Big Bazaar Street, Trichy – 620 008, till the respondents furnish the details, particulars and documents relating to the enhancement of Property Tax vide Property Tax Assessment Old No.086/18002263 and New Assessment No.086/18/01545, Ward No.WD-18 from Rs.8,267/- as on 1993-94 to Rs.41,664/- with effect from 1995-96 and from Rs.46,220/- to Rs.83,196/- with effect from 2009-10.

For Petitioner : Mr.K.Premkumar

For Respondents : Mr.J.Sri Prasad
for M/s.R.B.Law Associates

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ORDER

The petitioner has filed this writ petition for issuance of a mandamus forbearing the respondents from taking any coercive action as regards the petitioner's properties at Door Nos.213, 214, 215, Big Bazaar Street, Trichy – 620 008.

2.Pending the writ petition, the petitioner has moved WMP(MD)No. 2892 of 2024 to amend the prayer challenging the demand notices dated 16.12.2019, 08.07.2022 and 31.10.2022 issued by the second respondent to the petitioner's building at Door Nos.213, 214, 215, Big Bazaar Street, Trichy

– 620 008. He also filed WMP(MD)No.2872 of 2024 to raise additional grounds.

3.Learned Counsel for the petitioner submitted that the property tax which was originally assessed as Rs.8,267/- has been revised as Rs.41,664/- with effect from 1995-96 and again revised to Rs.83,196/- with effect from 2009-10, in an arbitrary manner.

4.Learned Counsel for the respondent Corporation submitted that the petitioner is no way connected with the properties in Door Nos.213, 214, 215, Big Bazaar Street, Trichy – 620 008. The property in Door No.213/1 stands in the name of the petitioner's father, R.L.Rangachary and it is a commercial building. The petitioner claims that he is the legal heir of the said R.L.Rangachary, however, the property tax receipts reflects the names of R.Surendran, R.Kumar, P.Rajalakshmi, the other legal heirs of R.L.Rangachary. Therefore, the petitioner cannot question the demand notices.

5.This Court paid it's anxious consideration to the rival submissions made on either side and perused the available materials.

6.The petitioner has originally filed the writ petition for a mandamus forbearing the respondents from taking any coercive actions with regard to his properties at Door Nos.213, 214, 215, Big Bazaar Street, Trichy – 620 008. Pending the writ petition, the petitioner has sought for amending the prayer so as to challenge the demand notices issued by the respondent Corporation for the subject property. However, none of the demand notices / tax receipts stands in the name of the petitioner.

7.Therefore, this Court is not inclined to entertain this writ petition and the same is accordingly, dismissed. The petitioner is at liberty to file necessary application before the Corporation for transferring the assessment in his name, if he is otherwise eligible. The petitioner / assessee, in whose name the property is assessed, shall approach the Commissioner under Rule 260 of the Tamil Nadu Urban Local Bodies Rules, for rectification of assessment, if so advised. As against the order of the Commissioner, the assessee is having remedy before the Taxation Appeal Committee, as per Section 100 of the Tamil Nadu Local Bodies Act.

There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Index	:	Yes / No	**13.02.2024**
NCC	:	Yes / No	
Internet	:	Yes	

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B.PUGALENDHI, J.

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