



W.P.(MD)No.31588 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED: 27.12.2024

CORAM:

THE HON'BLE MR.JUSTICE M.JOTHIRAMAN

W.P.(MD)No.31588 of 2024

and

WMP.(MD)No.26451 of 2024

Sivakumar

... Petitioner

Vs.

The Assistant Commissioner (I/C),
Zone – 5(West),
Madurai Corporation,
Madurai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned Notice in Form 4 as per Rule 269(i) of the Tamil Needy Urban Local Bodies Rules, 2023 dated 20.11.2024 issued by the Respondent and quash the same as illegal.

For Petitioners : Mr.M.Jerin Mathew

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



W.P.(MD)No.31588 of 2024

ORDER

This writ petition has been filed for a Certiorari to seeking orders to call for the records relating to the impugned Notice in Form 4 as per Rule 269(i) of the Tamil Nadu Urban Local Bodies Rules, 2023 dated 20.11.2024 issued by the Respondent and quash the same as illegal..

2.Mr.S.Vinayak, learned Standing Counsel takes notice for the respondent. With consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

3.It is the case of the petitioner that the subject property measuring to an extent of 44 ½ cents comprised in Survey No.248/1B at Paraiyan Malai Road, Tiruparakundram, Madurai District was settled in favour of the Petitioner by way of Gift Deed dated 23.09.2015 registered under Document No.2965 of 2015. The Respondent had levied property tax for the subject property which falls under the Ward 96 and the Old Assessment No: 115/608395, new Assessment No.115/096/03230 and the Petitioner had also paid the tax for the same without any arrears. The Petitioner had also remitted a sum of Rs.17,056/- and Rs.8,528/- towards



W.P.(MD)No.31588 of 2024

the property tax levied for the year 2018 to 2022. The Petitioner had also paid a sum of Rs.13,526 towards the property tax levied for the financial year 2024 and the amount remitted on 09.07.2024. But the petitioner was asked to pay a sum of Rs.3,06,124/- for the financial year II in 2023-2024 and for the financial years I and II in 2024 and 2025 by way of impugned notice.

4.The learned counsel appearing for the petitioner submits that the petitioner has paid the property tax without any dues. On 20.11.2024, the respondent has issued a notice demanding a sum of Rs.3,06,124/- as arrears towards property tax from the year 2023 to 2025. 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 respondent has failed to follow the established procedures including sufficient notice and verifying records.

5.The learned Standing Counsel appearing for the respondent submits that the demand notice has been issued to the petitioner, after following due procedures and in accordance with law and there is no



W.P.(MD)No.31588 of 2024

violation. He further submits that as against the demand notice issued by the respondent, an appeal remedy is available to the petitioner, 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 respondent will not take any coercive steps as against the petitioner.

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

7. It is settled law that no person shall be deprived of his/her property except under due process of law. On perusal of typed-set of papers, it is seen that receipts for the payment of property tax are annexed in Pages Nos.21 to 40.

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 petitioner to file an



W.P.(MD)No.31588 of 2024

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 (3) weeks from today.

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

27.12.2024

NCC :yes/No
Index :yes/No
Internet:yes/No
rgm

To

The Assistant Commissioner (I/C),
Zone – 5(West),
Madurai Corporation,
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M.JOTHIRAMAN,J.

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