IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19246 of 2022
and
W.M.P.No.18521 of 2022

K.Ambapathy ... Petitioner

Vs.

The Commissioner,
Vellore City Municipal Corporation,
Vellore District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records in pursuant to the demand notice issued by the respondent vide letter dated 14.03.2022 to the petitioner and quash the same.

For Petitioner : No Appearance

For Respondent : M/s.P.Shanthi

ORDER

In this writ petition, the petitioner has challenged the impugned Notice seeking to recover a sum of Rs.19,456/- towards property tax, a sum of Rs.5,160/- towards surcharge and in all a sum of Rs.24,616/- being the arrears of property tax on the property of the petitioner for the period between 2018-2019 to 2021-2022.

2. The case of the petitioner appears to be that the petitioner was paying the property tax of Rs.973/- on half yearly basis which was disproportionately enhanced to Rs.2,432/- (Rs.4,864/- for two half) from **01.04.2008** which was 250% of increase in the property tax that was earlier fixed. However, it is the case of the respondent that the Government in G.O.Ms.No.150 MA & WS (Election) Department dated 01.02.2008 had issued a clear guidelines for effecting revision of property tax by all Urban Local Bodies with effect from first half year of 2008-2009 i.e., from 01.04.2008 and accordingly ceiling was fixed for enhancement of taxes consequent on the quinquennial revision of property tax with effect from 01.04.2008. Thus, there has been a revision of property tax.

3. In the counter affidavit that has been filed by the respondent which has been stated as under:-

Accordingly the following ceiling was fixed for the enhancement of taxes consequent on the quinquennial revision of Property tax effect from 01.04.2008.

1.Residential Building (Whether owner occupied (or) rented)	- 25%
2. For Industrial Buildings	- 100%
3. For Commercial Building	- 150%

4. Property tax on buildings are to levied based on the area, classification, usage and age of the building. Property tax can be enhanced and revised. In absence of a valid challenge to G.O.Ms.No.150 MA & WS (Election) Department dated 01.02.2008, the challenge to tax demanded on the petitioner has to fail.

5. In my view, there is no merits in the present writ petition. In any event, the petitioner also has an alternate remedy under the provisions of the Tamil Nadu District Municipalities Act and now under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998 with effect from 15.03.2024.

6. In view of the above, Court is inclined to dismiss this Writ Petition with liberty to the petitioner to challenge the impugned

Assessment under the provisions of the aforesaid Act. Subject to petitioner filing such appeal within a period of 30 days from the date of receipt of a copy of this order under the provisions of Tamil Nadu Urban Local Bodies Act, 1998.

7. This Writ Petition stands disposed of with the above liberty. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

08.01.2025

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

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To:

The Commissioner,
Vellore City Municipal Corporation,
Vellore District.

C.SARAVANAN, J.

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