



W.P.(MD)No.7480 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7480 of 2025

and

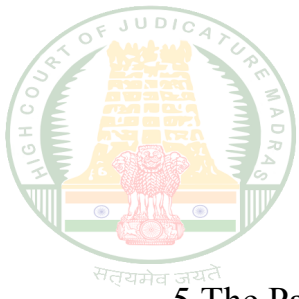
W.M.P.(MD)Nos.5636 and 5637 of 2025

James Prem Kumar

... Petitioner

-VS-

- 1.The Additional Chief Secretary,
Rural Development and Panchayat Raj Department,
Secretariat, Fort St.George,
Chennai 600 009.
- 2.The Director,
Rural Development and Panchayat Raj Department,
Panagal Building, Saidapet,
Chennai 600015.
- 3.The Assistant Director,
Panchayats, Collectorate, Nagercoil,
Kanyakumari District.
- 4.The Block Development Officer,
Thovalai Village Panchayat,
Boothapandi 629 852,
Kanyakumari District.



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5. The Panchayat President,
Esanthimangalam Village Panchayat,
Esanthimangalam Post, Kanyakumari District.

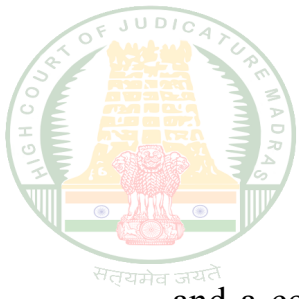
... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the fourth respondent vide his proceedings in Na.Ka.No.A8/3865/2024, dated 26.02.2025 (received on 08.03.2025) and quash the same and consequently, directing the respondents to revise the house tax for the year 2019-2020 for the petitioner's vacant buildings, bearing Door Nos.7/140, 7/140-A, 7/140-B, 7/140-C, 7/140-E, 7/140-1, 7/140B1, 7/140A1, 7/140F1, 7/140H, 7/140G1, 7/140-I and 7/140-H1 of Esanthimangalam Panchayat, Kanyakumari District, as per the Rule 19 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999, within the period that may be stipulated by this Court.

For Petitioner	:	Mr.H.Mohamed Imran for M/s.Ajmal Associates
For R1 to R3	:	Mr.C.Venkateshkumar Special Government Pleader
For R4 and R5	:	Mr.A.Kannan Additional Government Pleader

ORDER

This writ petition is filed seeking to quash order passed by the fourth respondent, vide his proceedings in Na.Ka.No.A8/3865/2024, dated 26.02.2025



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and a consequential direction to the respondents to revise the house tax for the year 2019-2020 for the petitioner's vacant buildings, bearing Door Nos.7/140, 7/140-A, 7/140-B, 7/140-C, 7/140-E, 7/140-1, 7/140B1, 7/140A1, 7/140F1, 7/140H, 7/140G1, 7/140-I and 7/140-H1 of Esanthimangalam Panchayat, Kanyakumari District, as per the Rule 19 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999 [hereinafter referred to as "the Rules"].

2. The learned counsel for the petitioner submits that, without granting any exception for the vacant premises under Rule 19 of the Rules, the fifth respondent, vide his impugned proceedings dated 26.02.2025, directed the petitioner to pay Rs.10,46,393/- within a period of five days, failing which, confiscation action would be taken against him. The petitioner is entitled to remission from tax under Rule 19 of the Rules. Hence, the present Writ Petition.

3. The learned Special Government Pleader appearing for the respondents 1 to 3 submits that the petitioner is having an appeal remedy before the Inspector of Panchayats under Rule 24 of the Rules. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.



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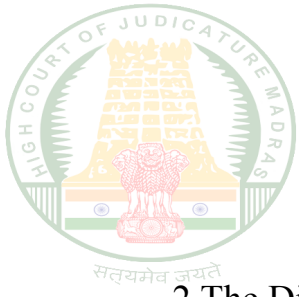
4. Recording the submission made by the learned Special Government Pleader that the petitioner is having an appeal remedy before the Inspector under Rule 24 of the Rules, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without reference to the period of limitation and disposed of in accordance with law, within a period of three months thereafter. In the interregnum, the respondents shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

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