BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **04.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.8527 of 2025

Anithamary ... Petitioner

-vs-

1. The Commissioner,
   Madurai Corporation,
   Talakulam, Madurai.

2. The Assistant Commissioner,
   Levying Tax Division,
   Central Division No.3,
   Madurai Corporation, Madurai.

3. Umar Farook ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, forbearing the 2nd respondent to issue house tax receipt in TS.No.1590/1B1 with an extent of 2 ½ out of 6 cents, Door No.23, Akkaiyanaickar Thoppu, Ellies Nagar, Ward No.5, Madurai Town, Madurai based on the petitioner's representation dated 14.02.2025.

For Petitioner : Ms.M.Deepajothi

For Respondents : Ms.S.Devasena (R1 & R2)

ORDER

This writ petition has been filed to forbear the 2nd respondent to issue house tax receipt in TS.No.1590/1B1 measuring to an extent of 2 ½ cents out of 6 cents situated in Door No.23, Akkaiyanaickar Thoppu, Ellies Nagar, Ward No.5, Madurai Town, Madurai, based on the petitioner's representation dated 14.02.2025.

2. Considering the nature of the order going to be passed in this writ petition, notice to the third respondent is dispensed with.

3. The subject property was originally belonged to the petitioner's grandfather. After his demise, it was devolved upon the petitioner's mother and his uncles. One of his uncle had executed a relinquish deed in favour of the petitioner's mother. However, suppressing the same, the petitioner's maternal uncles have filed a suit for partition and executed a sale deed in favour of the third respondent. On coming to know of the same, the petitioner filed a suit, wherein an order of stay had also been granted. However, the suit was dismissed for default, due to non appearance before the trial Court, against which the petitioner filed a restoration petition, which is pending. In the meanwhile, the third respondent is trying to get the house tax

receipt. Therefore, the petitioner made a representation dated 14.02.2025 before the official respondents. Since the same has not been considered, this writ petition has been filed.

4. It is needless to point out that whenever a representation of this nature is made to a Statutory Authority, there is a duty cast upon him to consider the same on its own merits and pass appropriate orders in one way or other, instead of keeping the same pending indefinitely. As such, non-consideration of the representation by the Statutory Authority would amount to dereliction of duty and hence, this Court will be justified in invoking its extraordinary powers under Article 226 of the Constitution of India and direct them to consider the same within a stipulated time.

5. In the light of the above observations, there shall be a direction to the first and second respondents to consider the petitioner's representation dated 14.02.2025, on its own merits and pass appropriate orders in accordance with law, after giving due opportunity to the petitioner and the third respondent as well as all other persons, who may be interested in the subject matter, within a period of two months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard

to the merits of the matter and that it is open to the respondents to consider the same on its own merits.

6. With the above observations and directions, the Writ Petition stands disposed of. There shall be no order as to costs.

04.04.2025

NCC : Yes/No
Index : Yes / No
sm

TO:-

1. The Commissioner,
   Madurai Corporation,
   Talakulam, Madurai.

2. The Assistant Commissioner,
   Levying Tax Division,
   Central Division No.3,
   Madurai Corporation, Madurai.

VIVEK KUMAR SINGH, J.

sm

Order made in
W.P.(MD)No.8527 of 2025

Dated:
04.04.2025