BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **15.04.2025**

CORAM:

THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
AND
THE HONOURABLE MRS.JUSTICE S.SRIMATHY

Writ Petition(MD)No.9772 of 2025
and
W.M.P(MD)No.7288 of 2025

Baskar Vincent ..Petitioner

Vs

1.Director of Municipal Administration,
Chennai.

2.The Commissioner,
Kodaikanal Municipality,
Kodaikanal, Dindigul District.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus forbearing the 2nd Respondent Municipality from demanding and collecting any enhanced rate of property tax from the year 2024-25 in respect of the buildings constructed prior to 01.04.2022 and the property tax having been determined under the general revision of the year 2022 in violation of the Circular in Na.Ka.No. 26821/R1/2024 dated 27.12.2024 issued by the 1st respondent.

For Petitioner : Mr.G.Prabhu Rajadurai

For Respondents : Mr.P.Thilakkumar
Govt. Pleader (for R1)

Mr.T.S.Mohammed Mohideen
Standing Counsel (for R2)

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ORDER

DR.G.JAYACHANDRAN,J.
and
S.SRIMATHY,J.

The writ petitioner herein is claiming to be the owner of the residential building wherein property tax is being fixed at the rate of Rs. 13,398/-. Being aggrieved by the enhancement of the tax by the Kodaikanal Municipality, he is before this court by way of a public interest litigation challenging the general revision effected by the Municipal Corporation.

2. This Court, on perusing the affidavit filed in support of the writ petition, finds that it is a private interest of the writ petitioner which is projected as a public interest with an intention to stall the process of collecting revenue by enhancing the property tax by virtue of a general guideline.

3. The learned counsel appearing for the petitioner, referring to a communication issued by the Directorate of Municipal Administration, dated 27.12.2024, is attempting to impress upon this Court that there cannot be a general revision for a property which has already been assessed for tax on 01.04.2022.

4. Mr.T.S.Mohammed Mohideen, learned Standing Counsel appearing for the second respondent, would submit that the Tamil Nadu Urban Local Bodies provides for appeal remedy if any assessee is aggrieved by enhancement of property tax. If at all the petitioner is aggrieved by the revision, he has to take recourse to the statutory remedy, and the public interest litigation is an abuse of the process of law.

5. Mr.P.Thilakkumar, learned Government Pleader appearing for the first respondent, submitted that the instructions given by the Director of Municipal Administration vide circular dated 27.12.2024 have been wrongly interpreted by the petitioner so as to put spokes in the process of collecting revenue by the local bodies.

6. The case of the petitioner is that under the guise of residential premises, he had converted it into a commercial building by letting it out for homestay purposes in the hills of Kodaikanal. By camouflaging his

grievance under the garb of public interest litigation, an attempt is made to stymie the economic flow of the local body.

7. This Court, on perusing the records, finds that the case where the jurisdiction of the public interest litigation is grossly abused by the vested interested persons requires dismissal with exemplary costs of Rs. 75,000/- (Rupees Seventy Five Thousand only) payable to the Municipal Administration of Kodaikanal. Accordingly, this writ petition stands dismissed. Connected M.P is closed.

[G.J., J.] **[S.S.Y., J.]**

15.04.2025

skn
NCC : Yes/No
Index : Yes / No
Internet : Yes
To

1.Director of Municipal Administration,
Chennai.

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Kodaikanal Municipality,
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