BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2025

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THE HON'BLE MR. JUSTICE M.DHANDAPANI

C.R.P.(MD)Nos.1294, 1295 and 1296 of 2021

C.R.P(MD).No.1294 of 2021

R.Senthilkumar ...Petitioner

Vs.

The Commissioner,
Tiruchirappalli City Municipal
Corporation by its Executive Authority,
Bharathidasan Salai, Tiruchirappalli-1 ... Respondent

PRAYER: Civil Revision Petition is filed under Article 227 of Constitution of India, to call for the records and set aside the decree and judgment in A.S.No.29 of 2017 dated 21.08.2018 passed by the learned Principal District Judge, Tiruchirappalli by allowing this civil revision petition.

C.R.P(MD).No.1295 of 2021

1.Sivakumar
2.S.Shanthi ...Petitioners

Vs.

The Commissioner,
Tiruchirappalli City Municipal
Corporation by its Executive Authority,
Bharathidasan Salai, Tiruchirappalli-1 ... Respondent

PRAYER: Civil Revision Petition is filed under Article 227 of Constitution of India, to call for the records and set aside the decree and judgment in A.S.No.30 of 2017 dated 21.08.2018 passed by the learned Principal District Judge, Tiruchirappalli by allowing this civil revision petition.

C.R.P(MD).No.1296 of 2021

Priya Bhanthavi ...Petitioner

Vs.

The Commissioner,
Tiruchirappalli City Municipal
Corporation by its Executive Authority,
Bharathidasan Salai, Tiruchirappalli-1 ... Respondent

PRAYER: Civil Revision Petition is filed under Article 227 of Constitution of India, to set aside the decree and judgment in A.S.No.28 of 2017 dated 21.08.2018 passed by the learned Principal District Judge, Tiruchirappalli by allowing this civil revision petition.

In all cases

For Petitioners : Mr.D.Boopal

For Respondent : Mr.K.R.Kishore Ram
Standing Counsel
for M/s.R.B.Law Associates

COMMON ORDER

The petitioners are owners of the respective properties in question. The petitioners were served with notice with regard to the property tax assessed by the respondent municipality in respect of the subject properties for the year 2016–2017. Challenging the said assessment, the petitioners preferred appeals in Tax Assessment Appeal Nos.5, 6 and 7 of 2017 and the same were dismissed by the Tax Assessment Tribunal, Tiruchirappalli. Aggrieved over the same, the petitioners preferred appeals before the Tax Assessment Appellate Tribunal, namely, Principal District Court, Tiruchirappalli, in A.S.Nos.28, 29 and 30 of 2017 and the same were also dismissed confirming the the order passed by the Tax Assessment Tribunal, Tiruchirappalli. As against the concurrent findings, the present civil revision petitions have been filed.

2. The learned counsel appearing for the petitioners would submit that the petitioners are the owners of the properties in (i)New Block No.30, New T.S.No.71, Thillai Nagar 7th Cross East, Plot No.D 12 GF, (ii)New Block No. 30, New T.S.No.71, Thillai Nagar 7th Cross East, Plot No.D12 (35) and (iii)New Block No.30, New T.S.No.71, Thillai Nagar 7th Cross East, Plot

No.D12 (35), measuring to an extent of 1200 sq.ft., including the undivided share of 400 sq.ft., respectively. The respondent assessed the property tax for the half-year period of 2016–2017 to the tune of Rs.15,115/- along with fine of Rs.1,140/-, as against which, they preferred appeals before the Tax Assessment Tribunal and the same were dismissed, which were also confirmed by the Principal District Court, Tiruchirappali / Tax Assessment Appellate Tribunal.

3. The learned counsel appearing for the petitioners further would submit that admittedly the petitioners are Doctors by profession and are not engaged in any commercial activity. The properties in question have been used solely for residential purpose, not for any commercial purpose. However, the tax assessing authority has arbitrarily fixed property tax for the half-year period of 2016–2017 at Rs.15,115/- along with fine amount of Rs. 1,140/-, which is excessive and exorbitant and the same needs to be interfered with. It is also contended that both the Courts below failed to consider this aspect. Accordingly, he prays for appropriate direction of this Court.

4. Per contra, the learned Standing Counsel for the respondent submitted that the assessment was periodically revised in accordance with the applicable Corporation Rules, after issuing notice to all concerned parties, including the petitioners. Only by following due process, the property tax for the half-year period of 2016–2017 was assessed to the tune of Rs.15,115/-. It was further submitted that all three petitioners, being Doctors, were practicing in the said premises, which were being used as commercial establishments. Only based on both the oral and documentary evidences, the Tax Tribunal as well as the Appellate Tribunal found justification for the assessment made by the respondent. Therefore, no interference is warranted in the present civil revision petitions. Accordingly, he prays for dismissal of these revision petitions.

5. Heard both sides.

6. Considering the facts and circumstances of the case and also considering the submissions of both sides, this Court is of the view that the property tax in respect of the petitioners's property for the half-year period of 2016–2017 was assessed only in accordance with the applicable provisions of the Corporation Rules and due process of law. Hence, this Court found no

reason to interfere with the concurrent findings of Courts below. Accordingly, these Civil Revision Petitions are dismissed. However, the petitioners are directed to deposit the balance amount, deducting the amount already paid, without the penalty or penal interest. No costs.

12.06.2025

NCC:Yes/No
Index:Yes/No
Rmk

To:-

1.The Principal District Judge, Tiruchirappalli

2.The Section Officer,
VR Section,
Madurai Bench of Madras High Court, Madurai.

M.DHANDAPANI, J.

Rmk

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