IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 14.10.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.5819 of 2002 and
W.P.M.P.No.8060 of 2002
& WP.MP.NO.29298/03

Gandhi Nagar Club
No.73, 4th Main Road,
Gandhi Nagar, Adyar,
Chennai-600 020.
Rep. By Secretary,
Sri.V.Sivakumar. ... Petitioner

Vs

1. The Special Tahsildar,
Urban Land Tax,
Mylapore-Triplicane Taluk,
Chennai-28.

2. The Urban Land Tax Officer,
O/o. Special Tahsildar, ULT,
Mylapore-Triplicane Taluk,
Chennai-28.

3. The Assistant Commissioner,
Urban Land Tax,
345, Arcot Road, Kodambakkam,
Chennai-24. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorari calling for the records of the respondents, leading upto the 2nd respondent's communication dated 23.1.2002 issued in Form 7A under Rule 7(2) of the Tamil Nadu Urban Land Tax Act, 1966 as amended in 1971, calling upon the petitioner to pay a sum of Rs.14,81,985/- towards urban land tax for the fasli years 1385 to 1411 under section 14 read with Section 40-A of the Tamil Nadu Urban Land Tax Act, 1966 as amended by Act, 1971 for the land in Survey No(s) 2 & 3 in Kottur Village, Mylapore-Triplicane Taluk, Chennai District and to quash the same.

For Petitioner : Mr.SyedThaga for
M/s.Menon & Goklaney Associates.
For R1 to R3 : Mr. S.T.S.Murthy
For R4 : Mr.A.S.Rajakumarvadivel

ORDER

This writ petition is filed challenging the consequential order of demand raised pursuant to the assessment orders passed with regard to Urban Land Tax.

2. The case of the petitioner is that the petitioner's club was formed on 17.3.1951 to promote all sports, games, cultural and social activities. On 28.01.2002, the petitioner received a communication from the 1st respondent dated 23.1.2002 stating that for the Fasli years 1385 to 1411, a sum of Rs.14,81,985/- was due and payable towards Urban Land Tax by the Secretary, Gandhi Nagar Housing Construction Society Limited. According to the petitioner, it is a tenant not under the Gandhi Nagar Co-operative Housing Construction Society Ltd., but under the Madras Co-operative House Construction Society Ltd. Further it is submtited that the respondents 1 and 2 have threatened to initiate distraint proceedings against the petitioner if the sum of Rs.14,81,985/- is not paid by the petitioner. Hence, this writ petitioner has been filed.

3. The learned counsel for the petitioner submitted that the respondents overlooked that no orders whatsoever had been passed by the 3rd respondent or anybody else, to the petitioner's knowledge, assessing the property to Urban land tax and also submitted that the Urban Land tax for the fasli years 1385 to 1411 was due and payable only by the owners of the property and not by the petitioner.

4. Learned counsel appearing on behalf of respondents submitted that Urban Land Tax has been levied after passing necessary orders and the petitioner's claim is fallacious. He also referred the counter affidavit wherein in paragraph 12, it is stated that all the procedures and formalities were adopted by the authority and assessment was made. Hence, he sought to dismiss the writ petition.

5. Heard Mr. SyedThaga, the learned counsel for the petitioner and Mr. S.T.S.Murthy,who takes notice on behalf of R1 to R3 and Mr.A.S.Rajakumarvadivel for R4.

6. Admittedly, assessment order was passed by following the due process of law and also served. The said order has not been challenged yet. What is challenged before this Court by this writ petition is nothing but the

consequential order of demand raised pursuant to the assessment orders passed with regard to Urban Land Tax. Without challenging the assessment order even after its service, the consequential order of demand alone cannot be questioned. Hence, the writ petition is liable to be dismissed and the same is dismissed. Consequently, connected miscellaneous petitions are closed. No costs.

sd/
ASSISTANT REGISTRAR(CS-III)

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

kua

To

1. The Special Tahsildar,
Urban Land Tax,
Mylapore-Triplicane Taluk,
Chennai-28.

2. The Urban Land Tax Officer,
O/o. Special Tahsildar, ULT,
Mylapore-Triplicane Taluk,
Chennai-28.

3. The Assistant Commissioner,
Urban Land Tax,
345, Arcot Road, Kodambakkam,
Chennai-24.

+2 CC to M/s.Menon & Goklaney Associates Advocate. SR.NO. 56728

+1 CC to MR.S.T.S.Murthy Advocate. SR.NO. 56418

W.P.No.5819 of 2002

CO-SKV
JD 30/10/2015