IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2015

C O R A M

THE HONOURABLE MR.JUSTICE T.S. SIVAGNANAM

W.P.No.3553 of 2001 & WPMP.No.4932 of 2001
W.P.No.47898 of 2006 & M.P.No.1 of 2006

Dunlop India Ltd.,
No.512, M.T.H.Road,
Ambattur,
Chennai 600 053. ...Petitioner in both WPs

Vs.

The Commissioner,
Ambattur Municipality,
Ambattur,
Chennai 600 053.

The Taxation Appeal Committee
Ambattur Municipality,
Ambattur,
Chennai 600 053. ...Respondents in WP.No.3553/2001

Ambattur Municipality
Rep. By its Commissioner
Ambattur,
Chennai 53. ...Respondent in WP.No.47898/2006

PRAYER in W.P.No.3553 of 2001 : Writ petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the impugned proceedings of the first respondent dated 15.02.2001 quash the same and directing the first respondent not to recover tax without disposing of the appeal dated 03.06.1997 pending before the second respondent.

PRAYER in W.P.No.47898 of 2006: Writ petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent culminating in the respondent's impugned notice va vi No.42667 dated 21.11.2006 and to quash the same and consequently to forbear the respondent in any manner from seeking to initiate recovery proceedings or from taking any coercive action against the petitioner company in contravention of the provisions of the Sick Industrial Companies (Special Provisions) Act, 1985.

For Petitioners in both WPs : Mr. K.Mahendran

For RR1 in W.P.No.3553 of 2001 : Mr. G.Sankaran

For Respondent in
W.P.No.47898 of 2006 : Mr. V.Raghupathy

O R D E R

Both the writ petitions are filed by the same Organisation, which is being incorporated under the Indian Company Act.

2. They are aggrieved by the action of the respondent/Ambattur Municipality initiating coercive action for recovery of tax from the petitioner. In W.P.No.3553 of 2001, the petitioner has sought for a direction upon the Commissioner of Ambattur not to recover the property tax till their appeal is disposed of, which is pending before the Taxation Appeal Committee.

3. In W.P.No.47898 of 2006, the petitioners seek for a direction against the respondent/Ambattur Municipality not to take coercive action against the petitioner in Contravention of the Provisions of the Sick Industrial Companies (Special Provisions) Act, 1985.

4. The learned counsel appearing for the respondent/Ambattur Municipality submitted that the area where the petitioner's industry is situated is now merged with the Chennai Corporation and they have no role to play.

5. The learned counsel appearing for the petitioner submitted that he does not have any instructions as they have filed change of vakalat. Order sheet shows that on two earlier occasions, when the matter was listed, there was no appearance.

6. Be that as it may, now that the area in which, the petitioner factory is situated, falls within the jurisdiction of Chennai Corporation. It is obvious that the Ambattur Municipality cannot initiate any coercive action against the petitioner for recovery of the property tax arrears. Accordingly, the writ petition is disposed of, leaving it open to the concerned local authority to act in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

Gv

To

1. The Commissioner,
   Ambattur Municipality,
   Ambattur,
   Chennai 600 053.

2. The Taxation Appeal Committee
   Ambattur Municipality,
   Ambattur,
   Chennai 600 053.

+1cc to Mr.G.Sankaran, Advocate, S.R.No.63052
+2cc's to Mr.K.Mahendran, Advocate, S.R.No.63068 & 63067

W.P.No.3553 of 2001 & WPMP.No.4932 of 2001
W.P.No.47898 of 2006 & M.P.No.1 of 2006

VD(CO)
CA(14/12/2015)