IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 28.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24559 of 2015

1 Lincoln Electric Company (India) Pvt Ltd
P-40 Central Avenue
DTA Mahindra World City
Post Office Chengalpattu,
Kancheepuram Dt Rep by its
Authorised Signatory

[PETITIONER]

Vs

1 Government of Tamil Nadu
Rep. by Secretary
Department of Revenue
Fort St George, Chennai-600 009

2 Anjur Panchayat
Rep. by President
Mahindra World City
Chengalpattu,
Kancheepuram District-603 204

[RESPONDENTS]

PRAYER:

Petition filed under Article 226 of The Constitution of India praying for issuance of writ of mandamus to direct the Second Respondent to provide the basis for the rate of property tax and accept the payment of property tax for the period April 2014 to March 2015 as per the representation of the Petitioner dated July 03 2015.

For Petitioner : Ms.G.Dhana Madhri
for M/s T.S.Gopalan & Co.

For Respondents : Mr.A.Zakkir Hussain
Government Advocate

O R D E R

Heard Ms.G.Dhana Madhri, learned Counsel appearing for the petitioner and Mr.A.Zakkir Hussain, learned Government

Advocate appearing on behalf of the respondents and with the consent of learned counsel appearing on either side, the writ petition is taken up for final disposal.

2.The petitioner has filed this writ petition praying for issuance of a writ of mandamus to direct the second respondent to provide information with regard to the basis for the rate of property tax and accept the payment of property tax for the period April 2014 to March 2015 as per the representation of the Petitioner dated 03.07.2015.

3.Inspite of opportunity having been granted, the respondents have not filed any counter affidavit.

4.The petitioner has a Factory at Plot No. 40 Central Avenue, DTA Mahindra World City Post Office, Chengalpattu, Kancheepuram. The petitioner is said to have been remitting property tax at the rate of Rs.5/- per sq.ft., as demanded by the second respondent vide notice dated 28.3.2012 and the amount remitted for the period from April to September 2012 is Rs.9,11,110/-. Subsequently, the petitioner has paid the property tax till March 2014. For the period during April 2014 to September, 2014 and October 2014 to March 2015, the petitioner has sent two cheques towards the property tax, which was refused to be accepted by the second respondent. Treating to be the said action as an inadvertent matter, the petitioner once again sent two cheques to the second respondent along with representation dated 03.07.2015 and also requested that they may be provided with information, as to the basis for charging the petitioner at the rate of Rs.5/- per sq.ft.

5.The learned counsel for the petitioner submitted that the reason for refusing to receive the property tax is erroneous, especially when they have received the property tax upto March 2014. Furthermore, the petitioner as the owner of the premises is entitled to know as to the basis for fixing the property tax at Rs.5/- per sq.ft. Therefore, the second respondent is bound to accept payment and also furnish details.

6.In fact this Court also had an occasion to deal with another matter pertaining to the same petitioner and the second respondent, relating to the professional tax in W.P.No.24558 of 2015, in which certain pointed directions have been issued by this Court by taking into consideration of the conduct of the second respondent and the said writ petition was allowed of on 14.06.2016, wherein the following directions have issued:

> "5. Therefore, the writ petition is allowed as prayed for and the second respondent is directed to receive the professional tax from October 2014

onwards and continue to receive the same and issue receipts to the petitioner. If the second respondent refuses to receive the professional tax as per the direction of this Court, it is open to the petitioner to move this Court and also to give a written complaint to the District Collector, Kancheepuram District for initiating action against the second respondent under Section 205 of the Panchayat Act, 1995. No costs. "

7.In the light of the above, there will be a direction to the petitioner to pay the property tax as demanded by the second respondent at the rate of Rs.5/- per dq.ft. by issuing cheques in favour of the second respondent Panchayat and forward the same along with the copy of this order. Since, it is stated that the second respondent is refusing to accept payment if tendered directly, the petitioner is at liberty to send it through 'Speed Post' with acknowledgment. On receipt of the payment, the second respondent is directed to receive the same and encash the cheques and furnish information to the petitioner as to how they have been charging at the rate of Rs.5/- sq.ft. and such information should be furnished within a period of three weeks from the date of receipt of a copy of this order.

The Writ Petition is disposed of accordingly. No costs.

r p a

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

TO

1 The Secretary, Government of Tamil Nadu
Department of Revenue
Fort St George, Chennai - 600 009

2 The President Anjur Panchayat
Mahindra World City
Chengalpattu,
Kancheepuram District - 603 204.

+ 1 cc to M/s. T.S. Gopalan & Co. Advocate SR.36038
+ 1 cc to Government Pleader SE.36316

W.P.No.24559 of 2015

CTK(CO)
Eu 19.7.16