WMP.No.22525 of 2016 in WP.No.26271 of 2016

T.S.SIVAGNANAM,J

Notice to the respondents is accepted by Mr.S.Diwakar, learned Special Government Pleader, who seeks time to get instructions.

2. The contention raised by the petitioner is that the land in question, which was purchased by the petitioner in 2004, is an agricultural land and agricultural activities are being carried on and the said land does not attract urban land tax as defined under the provisions of the Tamil Nadu Urban Land Tax Act, 1966. It is stated that the payments made towards urban land tax by the petitioner upto 2012 were under protest and that even now, the petitioner is continuing to remit the same under protest. However, the petitioner seeks to challenge the levy of urban land tax on the ground that it is unauthorised.

3. It is made clear that the payments to be made after this date i.e 28.7.2016 shall be without prejudice to the rights of the petitioner and abide by the orders to be passed in the writ petition.

4. With the above observation, this petition is closed.

5. The respondents shall file a counter in the main writ petition within a period of four weeks from today i.e. 30.8.2016. Post the writ petition on 30.8.2016.

28.7.2016

RS

T.S.SIVAGNANAM,J

RS

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