IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.9506 to 9509 of 2009
and M.P.Nos.1, 1, 1 & 1 of 2009

W.P.No.9506 of 2009

Wheels India Ltd.,
rep. by its President (Finance) &
Secretary, Mr.S.Srivatsan,
Padi, Chennai-600 050. ... Petitioner

Vs.

1.The Commissioner,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053.

2.The Revenue Officer,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order of assessment of property tax dated 09.04.2009, bearing Ref No.156/08-09 I, and bearing Demand No.60168, issued by the first respondent and quash the same and direct the respondents to reassess the petitioner's factory premises at Padi to property tax as per the guidelines of the Tamil Nadu Government, giving due and proper explanation for such assessment.

W.P.No.9507 of 2009

Sundaram Clayton Ltd., rep. by its
Sr.Manager-Legal, Mr.Viswanathan,
Jayalakshmi Estate, Haddows Road,
Nungambakkam, Chennai-600 034. ... Petitioner

Vs.

1.The Commissioner,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053.

2.The Revenue Officer,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order of assessment of property tax dated 09.04.2009, bearing Ref No.142/08-09 I, and bearing Demand No.60169, issued by the first respondent and quash the same and direct the respondents to reassess the petitioner's factory premises at Padi to property tax as per the guidelines of the Tamil Nadu Government, giving due and proper explanation for such assessment.

W.P.No.9508 of 2009

Sundaram Fasteners Ltd.,
rep. by its President-Finance &
Secretary, Mr.V.G.Jagannathan,
No.98A, Dr.Radhakrishnan Salai,
Mylapore, Chennai-600 004. ... Petitioner

Vs.

1.The Commissioner,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053.

2.The Revenue Officer,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order of assessment of property tax dated 09.04.2009, bearing Ref No.147/08-09 I, and bearing Demand No.60170, issued by the first respondent and quash the same and direct the respondents to reassess the petitioner's factory premises at Padi to property tax as per the guidelines of the Tamil Nadu Government, giving due and proper explanation for such assessment.

W.P.No.9509 of 2009

Lucas TVS Ltd., rep. by its
DGM-Taxation & Secretary,
Mr.N.Nambirajan,
MTH Road, Padi, Chennai-600 050. ... Petitioner

Vs.

1.The Commissioner,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053.

2.The Revenue Officer,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order of assessment of property tax dated 09.04.2009, bearing Ref No.116/08-09 I, and bearing Demand No.60166, issued by the first respondent and quash the same and direct the respondents to reassess the petitioner's factory premises at Padi to property tax as per the guidelines of the Tamil Nadu Government, giving due and proper explanation for such assessment.

For Petitioner : Mr.Gautham S.Raman
for Mr.P.R.Raman

For Respondents : Mr.K.Soundararajan

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C O M M O N O R D E R

Heard Mr.Gautham S.Raman, representing Mr.P.R.Raman, learned counsel for the petitioner and Mr.K.Soundararajan, learned counsel for the respondents.

2.The petitioner has filed these writ petitions challenging the enhancement of property tax in respect of the building owned by them. In respect of one of the group companies of the petitioner viz., Sundaram Brake Linings Ltd., which also has its factory in Padi, identical enhancement of property tax was put to challenge in W.P.No.11862 of 2009. The Court after hearing the learned counsel on either side, allowed the writ petition by order dated 11.11.2014, and remanded the matter back to the respondent for fresh consideration. The operative portion of the order reads as follows:

> "6.On perusal of the impugned order and the documents filed in the form of typed set of papers, along with this writ petition, it is evidently clear that the first respondent has not passed the speaking order. In fact, Other group of companies had earlier approached this Court by filing a batch of writ petitions in WP.No.9506 to 9509 of 2009 for identical relief and by order dated 19.5.2009 made in MP.Nos.1 to 1/2009, the writ petitions were entertained and interim stay was granted on condition that the petitioner shall deposit 50% of the amount demanded within four weeks. The petitioner has raised various objections. It is seen from the records that after giving personal hearing to the petitioner, there was only a change in the depreciation from 10% to 25%. In other respects, there is nothing on record to show that the objections of the petitioner were considered. In my considered view, the respondents should consider the petitioner's representation by giving one more opportunity to the petitioner and thereafter pass a speaking order, in respect of all the objections raised by the petitioner.
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> 7.Accordingly, the writ petition is allowed and the impugned order is quashed. The matter is remanded back to the respondents for fresh consideration. The respondents shall issue fresh notice to the petitioner, clearly furnishing details as to the proposed enhancement of property tax in respect of the buildings, which are situated in the petitioner's premises. On receipt of the same, the petitioner is entitled to submit its objections in writing, along with sufficient records to support its claim, such as, age of the building, utility of the land appended to the building etc. Thereafter, the respondents shall pass a speaking order, after considering the objections and after affording opportunity of personal hearing to the petitioner, on merits and in accordance with law. The said exercise shall be completed within three months from the date of receipt of the copy of this order. Till such time, the benefit of interim order shall continue, if the petitioner pays the property tax originally fixed, without any default. No costs.

Consequently, connected miscellaneous petition is closed.”

3.The learned counsel for the respondents submits that the above order has been given effect and the Sundaram Brake Linings Ltd., has paid the tax as proposed by the respondents and addressed that similar direction can be issued in this writ petition as well.

4.The learned counsel for the petitioner submits that the writ petition may be allowed on the same terms, which was done in the case of group of companies.

5.Accordingly, these writ petitions are allowed on the same terms and the impugned orders are quashed with similar directions. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

To

1.The Commissioner,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053.

2.The Revenue Officer,
Ambattur Municipality,
MTH Road, Ambattur,
Chennai-600 053.

+3cc to Mr.K.Soundararajan, Advocate sr.88930

W.P.Nos.9506 to 9509 of 2009

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nr 11/01/2018