IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.10.2017

CORAM:

THE HONOURABLE MS.JUSTICE V.M.VELUMANI

**C.R.P.(NPD) Nos.140, 141 & 143 of 2013**
**M.P.Nos.1,1 and 1 of 2013**

P.Tamizharasi .. Petitioner in all C.R.Ps'

Vs.

The Commissioner,
Salem Municipal Corporation,
Salem – 636 001. .. Respondent in all C.R.Ps'

**COMMON PRAYER:** Civil Revision Petitions filed under Section 115 of C.P.C against the orders dated 27.02.2012 made in C.M.A.Nos.1 to 3 of 2011 on the file of the Additional District Judge Cum Fast Track Court, No.I, Salem.

For Petitioner : M/s.Elizabeth Ravi
for Mr.P.Raja & D.Prabavathi

For Respondent : No appearance

**COMMON ORDER**



These Civil Revision Petitions are filed against the orders dated 27.02.2012 made in C.M.A.Nos.1 to 3 of 2011 on the file of the Additional District Judge Cum Fast Track Court, No.I, Salem.

2. The petitioner is the appellant and respondent is the respondent in Tax Appeal Nos.61, 62 and 64 of 2010 on the file of the Taxation Appellate Tribunal, Salem Corporation. The petitioner filed the said Appeals against the respondent, challenging the enhancement of property tax. By the orders dated 29.12.2010, Appeal Nos.61 and 62 of 2010 and by the order dated 23.12.2010, the Appeal No.64 of 2010 were dismissed. Against the dismissal of the Appeal Nos.61, 62 and 64 of 2010, the petitioner has filed C.M.A.Nos.1 to 3 of 2011 on the file of the Additional District Judge Cum Fast Track Court, No.I, Salem. The learned Additional District Judge, by the order dated 27.02.2012, confirmed the orders of the learned Chairman, Tax Appellate Tribunal, Salem Corporation and dismissed all the C.M.As'.

3. Against the orders of dismissal dated 27.02.2012, made in C.M.A.Nos.1 to 3 of 2011, the present three Civil Revision Petitions are filed by the petitioner.



4. Heard the learned counsel appearing for the petitioner and perused the materials on record.

5. The contention of the learned counsel appearing for the petitioner is that in the Special notice, extent of the property is wrongly given and based on the larger extent only, the respondent has fixed the property tax. The enhancement of property tax is arbitrary and without proper consideration of extent of the property and without considering the objections of the petitioner properly, on erroneous grounds, the Courts below dismissed these appeals. This contention is without merits. The respondent Corporation has contended that Council had passed Resolution dated 24.09.1998 and authorized the enhancement of tax at 75 paise per sq.ft. for residential buildings and enhancement of 3 fold on the annual rental value in case of commercial buildings. The respondent Corporation considered the Resolution, other materials and arrived at property tax payable at Rs.5612/-, Rs.4,754 and Rs.8979/- respectively but restricted the property tax payable by the petitioner at Rs.1544/-, Rs.1544/- and Rs.3602/- respectively. The Tax so fixed by the respondent is reasonable and proper. Courts below have considered these contentions and all the materials on record and dismissed the appeals filed by the petitioner by giving cogent and valid reason. There is no irregularity warranting interference with the orders of the learned Additional District Judge dated 27.02.2012 and Taxation Appellate Tribunal, Salem Corporation.

6. In the result, all the Civil Revision Petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

05.10.2017

Index : Yes/No

gsa

To

The Additional District Judge
Cum Fast Track Court, No.I,
Salem.

**V.M.VELUMANI, J.**

gsa

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