

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2017

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.34582 OF 2007

AND

M.P.No.2 of 2007

Hamsaveni Impex (P) Ltd.,
rep. by its Managing Director,
B. Suresh Babu. ...Petitioner

Vs.

The Special Tahsildar,
Urban Land Tax,
Egmore, Nungambakkam Taluk,
Mayor Ramanathan Salai,
Chetpet, Chennai - 600 031.Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records, relating to the notice of demand of Urban Land Tax to the petitioner under Section 18(1) of the Tamil Nadu Urban Land Tax Act, 1966, dated 16.10.2007, directing him to pay Rs.11,38,677/- for the fasli year 1401 to 1417, and to quash the same.

For Petitioner : Mr. M. Gnanasekar

For Respondent : Mrs.S. Narmadha Sampath
Special Government Pleader

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O R D E R

Heard Mr. M. Gnanasekar, the learned counsel appearing for the petitioner and Mrs.S.Narmadha Sampath, the learned Special Government Pleader appearing for the respondent.

2. The petitioner has filed this Writ Petition, challenging the notice issued by the respondent under Section 18 (1) of the Tamil Nadu Urban Land Tax Act, 1966, dated

16.10.2007, directing the petitioner to pay a sum of Rs.11,38,677/-, being the arrears of Urban Land Tax Act (ULT), payable for the fasli years 1401 to 1417.

3. The petitioner's case is that, he is a tenant, in respect of a portion of the property, measuring an extent of 1179 sq.ft of built up area, therefore, the petitioner cannot be made liable to pay the entire amount, payable by the owner of the property.

4. The stand taken by the petitioner is fully justified. At best, the petitioner can be called up to pay that portion of the amount, which he has to pay as rent to the landlord. Thus, the impugned notice, demanding the entire amount of ULT from the petitioner tenant is incorrect.

5. For the above reasons, this Writ Petition is allowed, the impugned demand is set aside, leaving it open to the respondent to initiate appropriate action afresh in accordance with law, if still a need arises to do so. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

-Sd/-

Assistant Registrar

// True Copy //

Sub Assistant Registrar

To
The Special Tahsildar,
Urban Land Tax,
Egmore, Nungambakkam Taluk,
Mayor Ramanathan Salai,
Chetpet, Chennai - 600 031.

+1 cc to The Special Government Pleader(taxes) Sr.No.91917

RRI 03/02/2018

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