

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.26010 of 2007 & M.P.No.1 of 2007

1.Dr.Mathangi Ramakrishnan

2.Dr.Priya Ramachandran

... Petitioners

Vs.

The Special Tahsildar (ULT),
Egmore-Nungambakkam Taluk,
Chennai-600 031.

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari, to call for the records pertaining to the Demand Notice dated 25.07.2007 on the files of the respondent and quash the same.

For Petitioner :

Mrs.Rita Chandrasekar
For M/s.Aiyar & Dolia

For Respondents:

Mr.S.Kanmani Annamalai,
Additional Government Pleaders

O R D E R

Heard Mrs.Rita Chandrasekar, representing counsel for M/s.Aiyar & Dolia, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

2.The petitioners are before this Court challenging the demand notice issued by the respondent demanding urban land tax for the Faslis 1401 to 1416 and 1417. The impugned demand is a hand written note, there is no reference to the basis of such demand especially when the petitioner has been granted an order of exemption by the Assistant Commissioner, Urban Land Tax,

Egmore, Madras-29, vide order dated 25.10.1994. As on date, the said order has remained intact and the exemption continues in favour of the petitioner. The said exemption was granted in the name of the husband of the first petitioner and father of the second petitioner, the petitioners are legal heirs of Dr.M.S.Ramakrishnan, in whose favour such exemption had been granted. Thus, as long as the exemption continues, the respondent would not be justified in issuing the impugned demand.

3.Thus, for the above reason, it is held that the impugned demand is not sustainable in law. Accordingly, this writ petition is allowed and the impugned demand is quashed. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

abr

+1 CC to M/s.Aiyar & Dolia, Advocate Sr.No.75077

+1 CC to Government Pleader, High Court, Chennai Sr.No.75016

W.P.No.26010 of 2007

KP(21.11.2017)

सत्यमेव जयते

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