IN THE HIGH COURT OF JUDICATURE AT MADRAS
Dated : 14.07.2017
Coram
The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.32912 of 2004

T..V.Angappan ...Petitioner

Vs.

The Special Tahsildar,
Urban Land Tax,
Coimbatore. ...Respondent

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the respondent, culmination in the impugned order in M.O. 1124/2003/A5,dated 23.12.2003, and to quash the same.

For Petitioner : Mr.P.Chandrasekar
For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.P.Chandrasekar, the learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the demand notice issued by the respondent, demanding Urban Land Tax (ULT).

3. The petitioner contended that, they preferred Appeal before the

Assistant Commissioner, ULT, Coimbatore, to cancel the assessment made on the petitioner's property, and an order to the said effect was passed on 02.02.2003. Therefore, the petitioner would state that, he is entitled to the refund of the tax already paid by him under the provisions of Section 21 of the Tamil Nadu Urban Land Tax Act, 1966, and filed an Appeal Petition, bearing No.12839 of 2003, before the Special Commissioner and Commissioner, Urban Land Tax, Chennai. After the cancellation of the assessment, the petitioner has made a representation to the respondent, dated on 18.10.2003, intimating the cancellation of the assessment and also about the pending Appeal before the Special Commissioner and Commissioner, ULT, Chennai. Thus, the case of the petitioner is that, even when the levy of ULT itself is cancelled, the question of issuance of demand notice, does not arise.

4. At the time, when the Writ Petition was admitted, order of interim was granted on 18.11.2004, which was made absolute on 28.06.2006. However, till date, no counter affidavit has been filed by the respondent.

5. Thus, taking into consideration the factual position and by efflux of time, this Court does not propose to keep this Writ Petition pending any

longer, but, would dispose of the same with certain observations as follows:-

i) The impugned order/demand notice is quashed, leaving it open to the respondent to proceed with in accordance with law, subject to the order, that may be passed by the Special Commissioner and Commissioner, ULT, Chennai.

6. In the result, the Writ Petition is allowed on the aforesaid terms. No costs.

14.07.2017

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To

The Special Tahsildar,
Urban Land Tax,
Coimbatore.

T.S.Sivagnanam, J.

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