IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.46885 of 2002

C.R.Loganathan ... Petitioner

Vs.

1.Assistant Commissioner,
Urban Land Tax,
Madurai South, Madurai.

2.District Revenue Officer,
Madurai.

3.Special Tahsildar (Recovery),
Urban Land Tax, Madurai. ... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to demand notice dated 17.07.2002 in ULTC/352/AVN issued by the third respondent and quash the same.

For Petitioner : Mr.R.Subramanian

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

Heard Mr.R.Subramanian, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2.The petitioner challenges a demand for payment of urban land tax for the fasli 1391 to 1401. It is seen that the Special Commissioner and Commissioner of Land Reforms, Madras – 5, vide order dated 22.11.1994 in K2.26124/1994 allowed the revision petition filed by the petitioner under Section 30(1) of the Tamil Nadu Urban Land Tax Act, 1966 as amended in the year 1991. The operative portion of the order passed by the Revisional Authority reads as follows:

> "5.In view of the above reasons the order passed by the Assistant Commissioner (ULT) Madurai

in C.No.352/AVPM/F1391 dated 07.03.1994 is set aside and remand back for fresh orders after denovo enquiry and field inspection, Assistant Commissioner will delete the lands sold out each year and determine the residuary liability of Revision petition for each fasli. The stay already granted in this case on 16.08.1994 is hereby vacated".

3.As long as the above order has not been set aside in the manner known to law, at the instance of the Assistant Commissioner, Urban Land Tax, Madurai, the respondent has no right to demand urban land tax from the petitioner. In fact, the petitioner has explained to the respondent after receipt of the impugned notice by sending a detailed representation which has also been received by the respondent as could be seen from the postal acknowledgment. Yet, no reply has been sent by the respondent nor any counter affidavit has been filed in this writ petition which has been pending from the year 2002.

4.For the above reasons, the impugned demand is unsustainable, the writ petition is allowed and the impugned order is quashed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1.The Assistant Commissioner,
Urban Land Tax,
Madurai South, Madurai.

2.The District Revenue Officer,
Madurai.

3.The Special Tahsildar (Recovery),
Urban Land Tax, Madurai.

+1cc to Mr.R.Subramanian, Advocate, S.R.No.57226
+1cc to the Government Pleader, S.R.No.57532

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GN(04/09/2017)