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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.09.2017

CORAM:

THE HONOURABLE MR.JUSTICE M.M.SUNDRESH
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.A(MD) Nos.1282 to 1289 of 2017
and
C.M.P (MD) Nos.8937 to 8944 of 2017

W.A(MD) No.1282 of 2017 to 1289 of 2017

Bharat Sanchar Nigam Ltd.,
Represnted through its
Deputy General Manager (CFA & Admin)
Nagercoil,
Kanyakumari District
... Appellant/petitioner/Petitioner
in all Writ Appeals.

-vs-

The Commissioner
Nagercoil Municipality,
Nagercoil,
Kanyakumari District. ...Respondent/Respondent/Respondent
in all Writ Appeals.

PRAYER: Writ Appeal is filed under Clause 15 of Letters Patents Act, to call for the records in W.P.(MD) No.15966 of 2017 to W.P.(MD) No.15973 of 2017 and set aside the order dated 24.08.2017 by allowing this writ appeal.

Prayer in WP(MD). 15966/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01717-150/74717, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,65,35,183/- M.F.No.25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No.1, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

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Prayer in WP(MD). 15967/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of

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Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01718-150/74718, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,23,721/- in M.F.No. 25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No. 1/1, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

Prayer in WP(MD). 15968/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01719-150/74719, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,23,721/- in M.F.No. 25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No. 1/2, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

Prayer in WP(MD). 15969/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01720-150/74720, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,23,721/- in M.F.No. 25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No. 1/3, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

Prayer in WP(MD). 15970/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01721-150/74721, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,23,721/- M.F.No.25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No.1/4, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

Prayer in WP(MD). 15971/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01722-

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150/74722, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,23,721/- in M.F.No. 25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No. 1/1, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

Prayer in WP(MD). 15972/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01723-150/74723, from the petitioner for the period from 2002 - 2003- II to 2017-2018 -II for Rs. 1,23,721/- in M.F.No. 25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No. 1/6, Water Tank Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

Prayer in WP(MD). 15973/ 2017 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records of the respondents impugned notice for demand of property tax in Assessment No. 150/045/01716-150/74716, from the petitioner for the period from 2007 - 2008- I to 2017-2018 -II for Rs. 25,20.606 /- in M.F.No. 25-I-II, Nagercoil Municipality dated 21.07.2017 for the premises No. 24/A, Court Road, Nagarcoil - 629 001, Kanyakumari District, and to quash the same as malafide, contrary to law and against the principles of Natural Justice and for such other reliefs.

For Appellant in all Writ Appeals : Mr.A.Haja Mohideen

For Respondent in all Writ Appeals : Mr.P.Athimoola Pandian

COMMON JUDGMENT

[Judgment of the Court was delivered by M.M.SUNDRESH, J.]

As issues involved are inter-linked a common order is passed, in all these petitions.

2.All these writ appeals have been preferred by the appellant being the writ petitioner challenging the demand notice issued by the respondent. At the time of entertaining the writ petitions the learned single Judge while granting interim order imposed a condition to pay 50% of the amount demanded. As against which, the present appeals have been filed.

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3. The learned counsel for the appellent would submit that in some other matter interim order has been granted without condition.

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4.The learned counsel for the respondent would submit that the decision was already taken to make the entire payment. It is further submitted that a request was also made before the learned Single Judge seeking extension of time for payment.

5.We do not find any merit in these appeals. The learned single Judge has merely excercised his discretion with respect to the stay granted coupled with the compliance of the conditional order. In Revenue matters, courts are not expected to grant blanket interim orders. It is the appellant who challenged the demand notice issued, therefore, by way of equity, the learned single Judge passed conditional orders. After all, both the appellant and the respondent are public authorities. The appellant can always seek return of the amount in the event of writ petitions being allowed. The reliance made on the other orders said to have been passed cannot be accepted. Even those orders are ex-party orders. Considering the above facts, we are of the view that no interference is required.

6.Accordingly, all these writ appeals stands dismissed. However, considering the submission made by the learned counsel for the appellant, we extend the time granted by the learned single Judge for compliance, by eight weeks from the date of receipt of a copy of this order. The appellant is directed to pay the said amount with two installments. No Costs. Consequently, connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar.

To
The Commissioner
Nagercoil Municipality,
Nagercoil,
Kanyakumari District.

+1CC to Mr.A.Haja Mohideen, Advocate, SR.No.80597

W.A(MD) Nos.1282 to 1289 of 2017
and
C.M.P (MD) Nos.8937 to 8944 of 2017
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