



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:09.01.2017

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

Writ Petition(MD)No.15060 of 2013

and

M.P(MD)No.1 of 2013

TELC Industrial Training Institute and Rehabilitation Centre,
Represented by its Manager and Correspondent,
Dr.E.D.Charles ... Petitioner

Vs.

1.The Government of Tamilnadu,
Rep. By Secretary to Government,
Revenue Department,
(Urban Land Tax) Fort St. George,
Chennai - 600 009.

2.The Commissioner of Land Reforms,
Ezhilagam,
Chennai - 600 005.

3.The Assistant Commissioner,
Land Reforms,
Madurai.

4.The Thasildar,
Urban Land Tax,
Dindigul,
Dindigul District.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the records pertaining to the impugned notice issued by the fourth respondent in 837/92, dated 16.08.2013, quash the same as illegal.

For Petitioner

: Mr.D.Selvaraj

For Respondents

: Mr.T.R.Janarthanam,

Additional Government Pleader

ORDER

Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents.



2. The brief facts of the case of the petitioner are as follows:

The petitioner Institution, which claims to be a charitable Institution has sought for exemption on income tax under the Income Tax Act. However, the third and fourth respondents had assessed the Institution under the Urban Land Tax. Challenging the same, the petitioner had filed a writ petition in W.P.No.16961 of 1998 before this Court and in which, by an order, dated, 20.07.2001, the petitioner was granted the liberty to file an appeal before the second respondent. Accordingly, the petitioner had filed an appeal on 12.09.2001, which is still pending. In the meantime, the fourth respondent herein by an order, dated 16.08.2013, had raised a demand, demanding a sum of Rs.15,57,779/- towards Urban Land Tax. Challenging the same, the present Writ Petition has been filed.

3. The learned Additional Government Pleader on instructions submitted that the appeal before the second respondent is still pending.

4. I am of the considered opinion that it would not be appropriate for this Court to consider the various grounds raised by the petitioner in view of the fact that the same grounds are being agitated by way of an appeal before the second respondent. It is rather unfortunate that the second respondent had kept the appeal pending for the past sixteen years without disposing the same, which gave way for the fourth respondent to raise the present impugned demand. Under such circumstances, I am of the view that if the second respondent is directed to consider the petitioner's appeal, within the stipulated time, the ends of justice would be met.

5. In view of the same, there shall be a direction to the second respondent to consider the appeal filed by the petitioner, dated 12.09.2001 and pass orders on the same on its own merits, within a period of twelve weeks from the date of receipt of a copy of this order. Needless to say that pending consideration of the appeal, there shall be a direction to the fourth respondent not to enforce the demand notice, dated 16.08.2013.

With the above direction, the Writ Petition is disposed of. No Costs. Consequently, connected Miscellaneous petition is closed.

Sd/-
Assistant Registrar(RTI)



To

1.The Secretary to Government,
Government of Tamilnadu,
Revenue Department,
(Urban Land Tax) Fort St. George,
Chennai - 600 009.

2.The Commissioner of Land Reforms,
Ezhilagam, Chennai - 600 005.

3.The Assistant Commissioner,
Land Reforms, Madurai.

4.The Thasildar,
Urban Land Tax,
Dindigul,
Dindigul District.

+1 cc to Mr. D.SELVARAJ,ADVOCATE, SR NO.1736

+1 cc to Special Government Pleader, Sr No.1957

pm

MAS/PM-JN:30.01.2017:3P-7C

W.P (MD) No.15060 of 2013
09.01.2017