

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2018

CORAM:

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

WP.No.17043 of 2011

M/s.Ramjanally Ebrahim Currim
Chatriwala Trust
Rep. by its Trustee
Mr.Hassan Ali Moosa
Having office at
No.105, Armenian Street
Chennai-600 001
Petitioner ..

Vs

1.The Commissioner
Land Reform
Second Floor, Ezhilagam
Chepauk, Chennai-600 005

2.The Assistant Commissioner
Urban Land Tax
Todiarpet, No.409,
E.V.R.High Road
Aminjikarai
Chennai-600 021 ..
Respondents

Prayer:- This Writ Petition is filed, under the Article 226 of Constitution of India, to issue a writ of Mandamus directing the second respondent to consider the petitioner's representation dated 20.10.2004 as may be required and deemed fit by this court.

For Petitioner	:	Mr.V.Balasubramaniam	
For Respondents	:	Mr.D.Raghu,	Government
Advocate		for R1 and R2.	

ORDER

The Prayer in the Writ Petition is to issue a writ of Mandamus to direct the second respondent to consider the

petitioner's representation dated 20.10.2004.

2. It is averred in the affidavit filed in support of the Writ Petition that the Petitioner Trust is a charitable Trust and had been exempted from the levy under Section 29C of the Urban Land Tax but only the area of 10 grounds 1880 sq.ft., is liable to ULT. It is further averred that vide proceedings dated 28.06.2002, the Assistant Commissioner, Urban Land Tax, has passed an exparte order enhancing the market value of Rs.41,000/- and imposed a levy of Rs.7,247/- with effect from Fasli 1401. It is also stated that no notice of the said proceedings was served on the petitioner trust.

3. It is submitted by the learned counsel for the Petitioner that the Petitioner has made a representation on 20.10.2004 requesting to reconsider the enhanced Urban Land Tax imposed on them. It is further submitted that the Petitioner is willing to pay the tax as per the assessment order.

4. The learned Government Advocate would submit that the representation dated 20.10.2004 made by the Petitioner is under consideration.

5. The Writ Petition is of the year 2011. But no counter is filed by the respondents till date. This court, highly deprecates the practice of the respondent for not filing counter for a period of 7 years. Therefore, this court is not inclined to ascertain the subsequent developments on this matter and further, the matter has been adjourned for several times for filing counter. Considering the fact that the representation made by the Petitioner is still pending before the respondents, this court after hearing the submission made on both sides, is inclined to pass the following order on the basis of available materials.

6. The respondents are directed to consider the petitioner's representation dated 20.10.2004 and pass orders on merits and in accordance with law as expeditiously as possible preferably within 12 weeks from the date of receipt of a copy of this order, after providing opportunity to the Petitioner. The Writ Petition is disposed of with the above direction. No costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

nvsri

To

1.The Commissioner

Land Reform, Second Floor, Ezhilagam
Chepauk, Chennai-600 005

2.The Assistant Commissioner, Urban Land Tax

Todiarpet, No.409, E.V.R.High Road
Aminjikarai
Chennai-600 021

+1 cc to The Government Pleader, Sr.No.89499

+2 cc to Mr.S.D.S.Philip, Advocate Sr.No.88427

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SS(CO)

CSL/04.02.2019