IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 07-09-2018

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.4404 of 2010
And
M.P.No.1 of 2010

Sri Vedantha Desikar Devasthanam
Represented by its Trustees
S.Sathya Narayanan
having office at No.4/11,
K.P.Koil Sannathi Street,
Mylapore,
Chennai-4. .. Petitioner

Vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings, Chennai.

2.The Assistant Revenue Officer,
Zone X, Corporation of Chennai,
L.B.Road, Chennai-20. .. Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records leading to impugned proceedings of the second respondent herein dated 14.12.2009 demanding a sum of Rs.17,20,328/- and quash the same.

For Petitioner : Mr.J.V.Ramanujam,
Senior Counsel for
Mr.T.V.Krishnamachari.

For Respondents : Mr.R.Arunmozhi

O R D E R

The arrears of property tax demand notice, issued by the second respondent, in respect of petitioner-premises, in proceedings dated 14.12.2009, is under challenge in this writ petition.

2. The learned Senior Counsel, appearing on behalf of the writ petitioner, made a submission that the writ petitioner-premises belongs to the temple, was leased out and the Lessees had not paid any rent to the writ petitioner. This resulted in non-payment of property tax to the Chennai Corporation. This apart, the property was further sublet by the original Lessees and the same created lot of disputes and the issues between the landlord and the tenant, are pending before the competent Civil Courts. Thus, there was a delay in paying the property tax and the writ petitioner is unable to clear the entire property tax arrears.

3. This Court is of an opinion that the civil disputes, now pending before the landlord and the tenant, will not provide a cause of action for challenging the demand notice in respect of the arrears of property tax to be paid to the Chennai Corporation. Thus, the landlord and the tenant disputes are unconnected with the payment of property tax, which is a mandatory on the part of the owner or the occupier of the premises.

4. The Act clearly states that the owner or the occupier is liable to pay the property tax in accordance with the procedures contemplated. The non-payment of property tax will result in action by the competent authorities of Corporation of Chennai in this regard.

5. Thus, this Court is of an opinion that the disputes now raised in respect of the tenancy, cannot be of any avail for the writ petitioner to evade the payment of property tax or to clear the same in the manner known to law, within the time stipulated in this regard.

6. Admittedly, there is no exemption in respect of the writ petitioner for payment of property tax. Thus, the writ petitioner is liable to pay the property tax in accordance with law.

7. The learned counsel for the respondents informed this Court that the arrears of property tax in respect of the writ petitioner- premises as of now is Rs.12,76,701/-.

8. Citizen in general are using the infrastructure facilities and other common amenities, including roads etc., provided by the local authority and the State. When the citizen are using such common amenities and infrastructural facilities, they are bound to pay the property tax, within the time limit prescribed by the authorities concerned.

9. Payment of property tax is to be promptly paid in

the interest of public at large. Non-payment of property tax would be treated as an infringement on other's right. For instance, if few citizen refused to pay property tax to Chennai Corporation by utilising the infrastructural facilities and other amenities from and out of the tax payers' money, then they are infringing the rights of other citizen. It is the duty cast on the part of the authorities concerned to ensure that every citizen is paying the property tax in the interest of the public at large.

10. Evasion of the property tax is to be construed as an offence. Evasion of property tax will result in denial of rights to others. When equality in law and the constitutional rights are ensured to every citizen, this Court is of an opinion that the same is to be ensured by uniform implementation of law in respect of all concerned. Thus, the payment of property tax and recovery of such tax by the competent officials are the important functions of the State mandated under the Constitution of India. Any inaction on the part of the officials are also to be viewed seriously. The officials, who are duty bound to collect the property tax from the persons concerned, also should face departmental proceedings on the hands of the Disciplinary Authorities.

11. Thus, it is made clear that if the property tax and the arrears are not collected promptly by the officials concerned, then the Commissioner of Chennai Corporation is bound to initiate appropriate disciplinary proceedings against all such officials for their inaction, negligence and dereliction of duty. In this view of the matter, it is made clear that the writ petitioner cannot evade payment of property tax on account of the disputes prevailing between the tenant and the landlord. It is the joint responsibility of the landlord and the tenant and of course, the Corporation of Chennai, cannot made to suffer on account of such disputes.

12. In this view of the matter, the following directions are issued:

(i) The relief, as such, sought for in the writ petition stands rejected;

(ii) The writ petitioner is directed to pay the entire arrears of property tax amount of Rs.12,76,701/- to the respondent-Corporation of Chennai, within a period of four weeks from the date of receipt of a copy of this order;

(iii) If the writ petitioner fails to pay the property tax arrears within the time stipulated above, then the respondent-Corporation of Chennai, is directed to initiate all further actions in the manner known to law and by following the procedures, within a period of four weeks thereafter.

13. Accordingly, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

Svn

To

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai.

2.The Assistant Revenue Officer,
Zone X, Corporation of Chennai,
L.B.Road,
Chennai-20.

+1cc to Mr.T.V.Krishnamachari, Advocate, S.R.No. 62396
+1cc to Mr.R.Arunmozhi, Advocate, S.R.No.62468

WP 4404 of 2010

GN(24/09/2018)