

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 26.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.8140 of 2012
and M.P.No.2 of 2012

Magna College of Engineering.
Represented by its Chairman,
Redhills-Tiruvallur High Road,
Magaral Village
Chennai 600 055.

.. Petitioner

Versus

1.The Director of Rural Development,
Government of Tamil Nadu,
No.1, Valargam,
Jeenis Road,
Chennai 600015

2. Magaral Panchayat,
Rep. By its President,
Magaral Village,
Ellapuram Panchayat Union,
Tiruvallur District

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records of the Respondents, Pertaining to the Demand Notices in Form No.1, dated 07.07.2011, 07.02.2012 and Attachment Notice dated 13.03.2012 of the second respondent and quash the same and pass such further or other orders as it may deem fit and thus render justice.

For Petitioner : Mr.Kandan Doraisami

For Respondents: Mr.P.S.Shivashamugha Sundaram [R2]

Mr.R.P.Pradhap Singh [R1]

ORDER

Heard Mr.Kandan Doraisami, learned counsel for the petitioner, Mr.R.P.Pradhap Singh, learned Government Advocate appearing for the first respondent and Mr.P.S.Shivashanmugha Sundaram, learned counsel appearing for the second respondent/panchayat.

2. This writ petition has been filed challenging the demand notice and attachment notice served on the petitioner-college for non payment of property tax.

3. The petitioner would submit that on account of certain financial difficulties, they were unable to clear the arrears and while accepting the default, requested for time to settle the arrears. In this regard, an affidavit was filed on 14.07.2018, requesting for payment of the arrears in six equal instalments commencing from August 2018 and ending with June 2019 along with interest at 6%. This proposal was not acceptable to the second respondent/Panchayat. Therefore, the matter was adjourned and today an affidavit dated 24.07.2018, has been filed by the petitioner agreeing to clear the entire arrears which has been rounded off to Rs.12 lakhs in four instalments. First instalment commences on or before end of August 2018 and ends with on or before February 2019 along with interest at 6%. Further, in case of failure to clear the arrears as undertaken, the petitioner has undertaken to convey an extent of 60 cents of land for the utilisation of the Panchayat. The relevant paragraphs of the affidavit are quoted hereunder:

"5. It is respectfully submitted that on 17.07.2018 petitioner institution filed an affidavit before this Honourable Court seeking leave of this Honourable Court to pay the arrears of Rs.12,00,000/- (inclusive of interest @ 6% per annum) within 12 months i.e., on or before end of June, 2019. On legal advice we are herewith filing a revised schedule i.e., to pay the entire arrears within 8 months as follows:

Principal Amount	- Rs.11,25,399/-
Interest @ 6% per annum	- Rs. 67, 524/-
Rounded off	Rs.12,00,000/-

1st instalment of Rs.3,00,000/- on or before end of August 2018

2nd instalment of Rs.3,00,000/- on or before end of October 2018

3rd instalment of Rs.3,00,000/- on or before end of December 2018

4th instalment of Rs.3,00,000/- on or before end of February 2019

7. It is respectfully submitted that the Petitioner Institution is seeking leave of this Hon'ble Court to give one final opportunity for saving its Institutional property.

8. It is respectfully submitted that the petitioner hereby undertakes to make the above mentioned payments without fail within the undertaken dates. The Petitioner further undertakes that, in the unlikely event of the petitioner is not able to honour the above mentioned commitments the petitioner undertakes to convey proportionate extent of land out of the 60

cents in Survy No.82/2 Magaral Village, Tiruvallur District for the utilization of the Panchayat in lieu of property tax arrears."

4. The above undertaking given by the petitioner is placed on record and the petitioner-College is directed to comply with the instalments as agreed to by them. In case, there is a meagre delay in complying with the instalments, as agreed to, the second respondent/Panchayat shall not initiate any precipitate action, but accept the payments made by the petitioner.

5. With the above direction, this writ petition is allowed and the impugned orders are quashed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Audit)

//True Copy//

Sub Assistant Registrar

Vsm

To

The Director of Rural Development,
Government of Tamil Nadu,
No.1, Valargam,
Jeenis Road,
Chennai 600 015.

+ 1 cc to Mr. P.S. Sivashanmugasundaram, Advocate Sr.50871

W.P.No.8140 of 2012

KGK(CO)
EU(20/08/2018)

सत्यमेव जयते

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