

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :19.01.2018

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.9729 of 2006

and

M.P.No.10857 of 2006

The Deputy Salt Commissioner,
Salt Department,
Government of India,
Having Office at Shastri Bhavan,
26, Haddows Road, Nungambakkam,
Chennai - 6.

..Petitioner

vs

1. The Commissioner,
Kathivakkam Municipality,
Kathivakkam, Ennore,
Chennai - 57.

2. The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai - 03.
(R2 impleaded as per order dated 20.6.13
in W.P.M.P.No.147 of 2013 in W.P.No.9729/06)

.. Respondents

Prayer: Writ Petition filed under Article 226 of the
Constitution of India praying to issue a Writ of Certiorari, to
call for the records of the impugned Distraint Notice issued by
the respondent in No.Nil dated 25.03.2006 and quash the same.

For Petitioner : Mr.K.Raju
Central Government Standing Counsel
(CGSC)

For Respondents: Mr.V.C.Selvasekaran

O R D E R

The attachment notice issued by the respondent in
proceedings dated 25.03.2006 is under challenge in this writ
petition.

2.The Deputy Salt Commissioner, Salt Department, Government of India is the writ petitioner in this writ petition. The main ground raised in this writ petition is that the petitioner is not liable to pay the property tax. However, it is not substantiated whether any exemption was granted in favour of the Deputy Salt Commissioner, Salt Department, Government of India from paying the property tax in accordance with the Acts and Rules. The learned counsel appearing on behalf of the writ petitioner contended that the properties of the Central Government shall not be subjected to any taxation and that those pleadings which were under the purview of the taxation prior to 01.04.1937, no increase in rates are permissible.

3.Relying on the letter issued by the Finance Ministry, the writ petitioner made a submission that they are not liable to pay property tax. However, this Court is of the opinion that it is only a notice issued and it is for the writ petitioner to submit their explanation/objections along with the documents to the Commissioner, Chennai Corporation and explain the grounds raised in this writ petition. The Commissioner, Corporation of Chennai, on receipt of any such explanation or objections has to consider the merits and the demerits of the case, take a decision and pass appropriate orders.

4.In this regard, the writ petitioner is permitted to submit a detailed representation along with the documents, if any, within a period of four weeks from the date of receipt of a copy of this order and on receipt of any such representation, the 2nd respondent/the Commissioner, Corporation of Chennai is directed to consider the same on merits and in accordance with law and pass orders within a period of twelve weeks thereafter.

5.Accordingly, the writ petition stands disposed of. However, there shall be no order as to costs.

Sd/-

सत्यमेव जयते
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

kak/sk

To

1. The Commissioner,
Kathivakkam Municipality,
Kathivakkam, Ennore,
Chennai - 57.

2. The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai - 03.

W.P.No.9729 of 2006

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