

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

W.P. No.11587 of 2013

K.Narayanan

.. Petitioner

Vs.

1.The Commissioner,
Salem City Municipal Corporation,
Salem - 636 001.

2.The Assistant Commissioner,
Hasthampatty Zonal,
Salem City Municipal Corporation,
Salem.

3.The Taxation Appellate Tribunal,
Salem Corporation, Salem.

4.The Principal District Judge,
Salem.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the order dated 07.10.2002 passed in TAT No.185 of 2002, on the file of the Salem Corporation Appellate Tribunal, Salem (third respondent) and the order dated 19.10.2010 passed in C.M.A.No.10 of 2005 on the file of the Principal District Judge, Salem (4th respondent), quash the said orders and direct the first respondent to re-fix the property tax payable for the second half of 1998-1999 onwards for the petitioner's property bearing Door No.728 (New No.120) Navalar Street, Salem-2, having assessment No.91688 in accordance with law.

For Petitioner : Mr.P.Jagadeesan

For Respondents : Ms.K.Bhuvaneswari
Standing Counsel for R1 and R2

Mr.S.Haja Mohideen Gisthi for R3 & R4

O R D E R

Heard Mr.P.Jagadeesan, learned counsel for the petitioner; Ms.K.Bhuvaneswari, learned Standing Counsel for the respondents 1 and 2; Mr.S.Haja Mohideen Gisthi, learned counsel for the respondents 3 and 4 and perused the materials available on record.

2. This Writ Petition has been filed for issuance of Writ of Certiorarified Mandamus, to quash the order of Taxation Appellate Tribunal, Salem, dated 07.10.2002 and the order of the Principal District Judge, Salem made in C.M.A.No.10 of 2005, relating to the property tax imposed on the property of the petitioner and for a consequential direction to re-fix the property tax.

3. The case of the petitioner is that for the property owned by him in Salem Corporation having an extent of 857 sq.ft, the tax amount of Rs.588/- was enhanced to Rs.1,176/-. The property tax assessment order was reduced by 5% by the Taxation Appellate Tribunal and further 5% reduction was given by the Principal District Judge, Salem. According to the petitioner, revision of property tax is arbitrary and illegal.

4. The property tax assessment is challenged mainly on the ground that the building is 100 years old, but the assessment was made wrongly fixing the age of the building as 28 years. Though the learned counsel for the petitioner contended that for the neighbouring building, tax amount was lesser than amount fixed for the petitioner's property and the age of the building is more than 100 years, but no materials have been produced to substantiate the same either before the Authorities below nor before this Court.

5. The second respondent has filed a counter stating that the building in question is situated in a commercial location in the City of Salem and business in the names of "Sri Venkataramana & Co", "N.P. Kasi Viswanatha Chettiar Sons" are being carried on by the petitioner and the building was about 28 years old when the tax was revised in the year 1998 and the property tax was revised pursuant to G.O.Ms.No.170, dated 02.09.1998.

6. The learned Principal District Judge after elaborately considering the case of the petitioner granted reduction of 5%. As stated above, the property tax assessment order passed by the Assistant Commissioner, the second respondent was considered by the respondents 3 and 4, the petitioner has not produced additional materials before this Court to take a different view.

7. In the light of the above facts, the orders of the respondents 3 and 4 do not warrant interference of this Court. The Writ Petition fails and the same is dismissed. There is no order as to costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

r n s

To

1.The Commissioner,
Salem City Municipal Corporation,
Salem - 636 001.

2.The Assistant Commissioner,
Hasthampatty Zonal,
Salem City Municipal Corporation,
Salem.

3.The Taxation Appellate Tribunal,
Salem Corporation, Salem.

4.The Principal District Judge,
Salem.

+1cc to Mr.S.Haja Mohideen Gisthi, Advocate, S.R.No.46976

+1cc to Mr.P.Jagadeesan, Advocate, S.R.No.46945

+1cc to Mr.K.Bhuvaneswari, Advocate, S.R.No.46954

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GSP(25/10/2018)

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