IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.9610 of 2004 & W.P.M.P.No.11233 of 2004

Calimidi Namberumal Chetty Charities,
rep. by its Trustee & Secretary, V.Sridhar. ... Petitioner

Vs.

1.The Government of Tamil Nadu,
rep. by Secretary to Government,
Revenue Department,
Fort St. George, Chennai-600 009.

2.Asst. Commissioner (C.A. & A.C.)
(ULT) T.Nagar, Chennai-600 024.

3.The Special Tahsildar (ULT),
Mambalam - Guindy Taluk,
Chennai-600 078. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records pertaining to the demand notice nil dated which was received by the petitioner on 08.12.2003 issued by the third respondent to the petitioner on the file of the third respondent and quash the same.

For Petitioner : Dr.C.Ravichandran

For Respondents : Mr.S.Kanmani Annamalai,
Additional Government Pleader

O R D E R

Heard Dr.C.Ravichandran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2.The petitioner has filed this writ petition challenging a demand notice dated nil received by the petitioner on 08.12.2003, demanding urban land tax from the petitioner. The petitioner's case is that they have been granted benefit of exemption from payment of urban land tax with effect from fasli 1386 onwards vide G.O.M.S.No.109, Revenue Department, dated 20.01.1978. The Court while entertaining the writ petition and granting an order of interim injunction on 08.04.2004, has specifically taken note of the said Government Order granting exemption and granted interim injunction.

3.The Assistant Commissioner of Urban Land Tax, M/s.Amudha has filed a counter affidavit expressing the regret about the action initiated by the Special Tahsildar (Urban Land Tax) Mambalam - Guindy, terming the impugned distraint warrant as a very unfortunate move of the Special Tahsildar and has directed the distraint warrant to be withdrawn. From the counter affidavit, it is seen that the exemption granted in favour of the petitioner by the Government has not been disputed by the respondent/Department. Therefore, the demand issued by the third respondent is wholly unsustainable and without jurisdiction.

Thus, for the above reasons, this writ petition is allowed and the impugned demand notice is quashed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

//True copy//

Sub Assistant Registrar

abr

To

1.The Secretary to Government,
The Government of Tamil Nadu,
Revenue Department,
Fort St. George, Chennai-600 009.

2.Asst. Commissioner (C.A. & A.C.)
(ULT) T.Nagar, Chennai-600 024.

3.The Special Tahsildar (ULT),
Mambalam - Guindy Taluk,
Chennai-600 078.

+1cc to Special Government Pleader SR.No.177

W.P.No.9610 of 2004

SSI(CO)
GN(25/01/2018)