IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2018

CORAM

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

W.P.No.17289 of 2010
and
M.P.No.3 of 2010

Chennai Petroleum Corporation Ltd.,
No.536, Anna Salai,
Teynampet,
Chennai 600 018.

... Petitioner

Vs.

1.The Secretary
Department of Municipal Administration
and Water Supply,
Government of Tamil Nadu,
Fort St. George,
Secretariat, Chennai 600 009.

2.The Executive Officer
Manali Municipality
Chennai 600 068. ... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified Mandamus to call for the records from the second respondent culminating in the demand notice dated 14.07.2010, quash the same and consequently direct the second respondent to release the building plans, submitted by the petitioner, with respect to the land comprised in S.No.169 part, 176 part and 178 part of Manali Village, Amabattur Taluk of Tiruvallur District, which have been approved by the CMDA vide letter No.C4/18474/09 and are pending with the second respondent.

For Petitioner : Mr.R.Senthil Kumar

For Respondents : Mrs.A.Shrijayanthy for R1
Special Government Pleader

: Mr.T.C.Gopalakrishnan for R2

O R D E R

The demand notice dated 14.07.2010 issued by the respondent in respect of the non-payment of arrears of property tax dues are under challenge in this Writ Petition. The impugned notice dated 14.07.2010 states that the tax arrears of Rs.84,29,448/- has to be paid by the writ petitioner/Corporation. Challenging the said notice, the writ petitioner/Corporation preferred the present writ petition.

2. The learned counsel appearing on behalf of the writ petitioner mainly, contended that before the issuance of the impugned demand notice, no opportunity was given to the writ petitioner, even to submit their documents, raising their objections. The enhancement of property tax made by the respondents have not been adjudicated properly. It is further contended that the demand made by the respondents are barred by limitation with reference to the Terms of District Municipalities Act. Raising certain other common grounds, the writ petitioner has filed the present writ petition.

3. This Court is of the opinion that the demand notice impugned in this writ petition was issued on 14.07.2010 and the assessment was in respect of previous years. Now, after a lapse of many years, the enhancement made long before cannot be questioned, in view of the fact that the property value has increased in and around Chennai City.

4. This Court is of the opinion that the writ petitioner is Petroleum Corporation Limited and they must be prompt and punctual in payment of property tax to the local Authorities. Now, the property belonging to the petitioner is under the territorial jurisdiction of the Greater Chennai Corporation and therefore, they are liable to pay the property tax to the Chennai Corporation.

5. This apart, the writ petitioner being a Petroleum Corporation is using the infrastructure facilities and other facilities provided by Chennai Corporation. Further more, this Petroleum Corporation is creating lot of inconvenience by utilizing the infrastructure facilities to a larger extent. Such being the factum, this Court is unable to understand, why such Corporations are filing writ petition challenging the demand of property tax by the Local Authorities. It is the duty mandatory on the part of such Corporation to pay property tax within the time limit prescribed. In case of any genuine objection or otherwise the authorities are bound to prefer an appeal before the Competent Authority under the CCMC Act for redressal of thier grievances.

6. Contrarily, filing the writ petition in the year 2010, and keeping the same pending for more than 8 years, the writ petitioner is evading the payment of property tax, is impossible.

7. This Court is of the opinion that the writ petitioner has raised the point that no opportunity was given before passing the impugned notice. Now, the question deserves no further consideration, in view of long lapse of time. Thus, the writ petitioner is liable to pay the arrears of property tax dues of Rs.49,39,992/- without any further undue delay. Even in case of any grievance the petitioner has to approach the Appellate Authority and thereafter Taxation Appellate Tribunal.

8. In this view of the matter, the writ petitioner has not established any acceptable grounds for the purpose of granting as such, the relief, sought for in this writ petition.

9. Accordingly, the following orders are passed:-

(i) The claim of the writ petitioner with reference to the prayer sought for in the present Writ Petition stands rejected.

(ii) The writ petitioner is directed to pay arrears of property tax of Rs.49,39,992/- (Rupees Forty Nine Lakhs Thirty Nine Thousand Nine Hundred and Ninety Two Only) within a period of four (4) weeks from the date of receipt of a copy of this order.

(iii) In the event of failure on the part of the writ petitioner in paying the arrears of property tax within the time limit stipulated above, the Corporation of Chennai, is directed to initiate all further action by following the procedures contemplated under law within a period of four(4) weeks thereafter.

10. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CS-IX)

True Copy

Sub-Assistant Registrar

dna/asi

To

1.The Secretary
Department of Municipal Administration
and Water Supply,
Government of Tamil Nadu,
Fort St. George,
Secretariat, Chennai 600 009.

2.The Executive Officer
Manali Municipality
Chennai 600 068.

+1 CC to Mr.R. Senthil Kumar, Advocate sr 62084.
+1 CC to Mr.T.C. Gopalakrishnan, advocate sr 62349.

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RSI(CO)
SP(11/10/2018)