IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2018

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THE HONOURABLE Mr. Justice T.S.Sivagnanam

W.P.Nos. 29318 & 29319 of 2010
and
M.P.Nos. 1 & 2 of 2010

A.Kodeesvaran ... Petitioner in both WPs

Vs.

The Commissioner,
Villupuram Municipality,
Villupuram. ... Respondent in both WPs

Prayer in W.P.No.29318 of 2010: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in respect of the property tax balance sheet, dated 28.09.2010 issued to the petitioner and to quash the same and thereby, forebear the respondent from collecting or enforcing payment of property tax as per the impugned property tax balance sheet for Assessment No.18077 (Old No.17684) Door No.99, M.G.Road, Villupuram.

Prayer in W.P.No.29319 of 2010: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in respect of the property tax balance sheet, dated 28.09.2010 issued to the petitioner and to quash the same and thereby, forebear the respondent from collecting or enforcing payment of property tax as per the impugned property tax balance sheet for Assessment No.18068 (Old No.17685) Door No.99B, M.G.Road, Villupuram.

For Petitioner in both WPs : Mr.N.Suresh

For Respondent in both WPs : Mr.P.Srinivas
Standing Counsel

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COMMON ORDER

Heard Mr.N.Suresh, the learned counsel appearing for the petitioner, and Mr.A.P.Srinivas, the learned Standing Counsel for the Respondent/Municipality.

2. The petitioner has filed these Writ Petitions, challenging the demand of property tax, w.e.f. 2002-03. When the demand was issued, the petitioner, through their lawyer issued a legal notice, dated 25.10.2007, pointing out that the Respondent/Municipality cannot demand property tax for the period from 2002-03 to 2004-05 onwards, as the period of limitation is only three years, and agreed to remit the property tax from the assessment year 2005-06. Accordingly, the petitioner sent a Demand Draft for the property tax, stating that the same should be reckoned from 2005-06. The respondent did not accept the petitioner's request and sent a reply to the counsel for the petitioner, vide letter dated 28.11.2007. From the said reply, it is seen that the revision of property tax has been calculated on account of the civil litigation initiated by the owners of the property and from 1993-94 onwards, the revision of property tax was contested and ultimately, the suit was disposed of in favour of the Respondent/Municipality only in the year 2002. Subsequently, demand has been issued, vide proceedings, dated 28.11.2007, specifically stating that, the demand has been issued from the assessment year 2002-03 onwards, and it is not for the first time demand was issued in respect of the year 2007. Even assuming, without admitting that the petitioner is not one of the parties to the suit, admittedly suit proceedings initiated by the owners of the property against the revision of property tax was disposed of in favour of the Respondent/Municipality. Though, in those civil cases the subject property was not the subject matter the same anology could be applied to the subject property. I find that the petitioner has not remitted the property tax from the assessment year 2002-03 onwards. It is stated that the petitioner is a wealthy landlord and owns more than four buildings in Villupuram Municipality area. Therefore, the plea that the demand of property tax is barred by limitation is unsustainable and cannot be accepted.

3. Accordingly, the Writ Petition is dismissed and the petitioner is granted three months time from the date of receipt of a copy of this order to clear the arrears of property tax along with interest and continue to pay the property tax as assessed by the Respondent/Municipality in respect of the property owned by him. No costs. Consequently, connected miscellaneous petitions are closed.

-sd/-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Commissioner,
Villupuram Municipality,
Villupuram.

+1 C.C. to MR.N.Suresh Advocate SR.NO. 1670

+2 C.C. to MR.P.Srinivas Advocate SR.NOS.1793 & 1794

W.P.Nos. 29318 & 29319 of 2010

TM (CO)

VS 03.04.2018