IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 02.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.18019 of 2009
and
M.P.No.1 of 2009

M/s.Narangs International Hotels
Private Limited,
Unit: Ambassador Pallava
No.30(53), Monteith Road,
Egmore, Chennai - 600008. ...Petitioner

Vs

1. Additional Secretary/
Commissioner of Land Reforms,
(Appellate Authority u/s.20 of
Tamilnadu Urban Land Tax Act, 1966)
Chepauk, Chennai - 600005.

2. The Assistant Commissioner,
Urban Land Tax,
Egmore Zone,
Chennai - 600029. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in the appeal proceedings in Rc.No.11656/2008/B2 dated 05.12.2008 with respect to the assessment of urban land tax of the urban land of the petitioner comprised in Bk.51-T.S.No.1627/2 Chennai City - Egmore village and quash the proceedings therein and to further direct the respondents to assess the value of the urban land of the petitioner in accordance with the available records relating to the data land and the guideline value of the case land as furnished by the Sub Registrar, Periamet in the proceedings before the Appellate Authority under the Tamilnadu Urban Land Tax Act, 1966 in U.L.T.Appeal No. 5 of 2002.

For Petitioner : Mr.R.Venkataraman

For Respondents: Mr.A.Zakir Hussain, GA

WEB COPY

ORDER

The petitioner seems to be aggrieved against certain observations made by the 1st respondent/Appellate Authority in the impugned order and has sought for a direction to the 2nd respondent to assess the value of the urban land of the petitioner as on 01.07.1981, in accordance with the available records relating to the data land and the guideline value, without being influenced by the observations of the 1st respondent herein.

2. When the matter was originally assessed by the 2nd respondent herein, it was taken on appeal before the District Revenue Officer, Land Tribunal and by an order dated 25.09.2003, the District Revenue Officer had remanded the matter back to the original Assessing Authority to pass a fresh speaking order clearly dealing with the locational advantages and disadvantages, and the like factors comparing the case land with the data land, after giving reasonable opportunity to the petitioner. Accordingly, the matter was re-assessed and an order came to be passed on 29.08.2007, levying the tax after re-assessment. When the petitioner had challenged the same, the 1st respondent herein had found that there were certain defects in the said order, with regard to the decision taken on the market value. While remanding back the matter to the original Assessing Authority, certain observations were made by the 1st respondent herein by placing reliance on the details of sales of certain vacant lands in the localities at Monteith Road and Pantheon Road.

3. The grievance of the petitioner is that the 1st respondent herein ought not to have made such observations, but rather should have directed the 2nd respondent to assess the value of the urban land in accordance with the available records with regard to the data land and the guideline value of the subject land should have been accordingly determined. It is the apprehension of the petitioner that these observations made by the 1st respondent herein may have a bearing, when the 2nd respondent re-assesses the original order. This Court is also of the view that these observations may have a bearing and could influence the Assessing Authority, while determining the tax amount.

4. Since the grievance of the petitioner is very limited to the extent that the Assessing Authority should exercise his powers, without being influenced by the observations of the 1st respondent herein and this Court is also in acceptance of such a submission made, by taking into view that no prejudice would be caused to the Department, there shall be a direction to the 2nd

respondent herein to assess the subject lands in No.53, Monteith Road, Egmore, Chennai - 600008, comprised in Survey No.1627/2 in Block No.51, Egmore, as on 01.07.1981, in accordance with the available records relating to the data land and the guideline value of the same, without relying upon any of the observations made by the 1st respondent herein in the order dated 05.12.2008. Such an exercise shall be completed by the 2nd respondent, as expeditiously as possible, in any event, within a period of 3 months from the date of receipt of copy of this order. While conducting such proceedings, the 2nd respondent herein shall give due opportunity to the petitioner and consider any objections raised by him.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

hvk

To

1. Additional Secretary/
Commissioner of Land Reforms,
(Appellate Authority u/s.20 of
Tamilnadu Urban Land Tax Act, 1966)
Chepauk, Chennai - 600005.

2. The Assistant Commissioner,
Urban Land Tax,
Egmore Zone,
Chennai – 600029.

+1cc to Government Pleader sr.55971
+2cc to Mr.R.Venkataraman, Advocate sr.54772

W.P.No.18019 of 2009
and
M.P.No.1 of 2009

ca(co)
nr 21/08/2019