IN THE HIGH COURT OF JUDICATURE OF MADRAS
DATED: 23.07.2019

CORAM:
THE HONOURABLE MR.JUSTICE M.S. RAMESH

W.P.No.10545 of 2010
and
M.P.No.1 of 2013 & 2 of 2010

M/s.Sri Kannan Departmental Store Pvt. Ltd.,
Represented by its General Manager,
Mr.M.Sridhar
S/o.Mr.M.S.Krishnan
No.21, 22, East Police Station Road,
Pollachi -1. ...Petitioner

Vs

The Commissioner,
Pollachi Municipality,
Pollachi -1. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, to call for the records of the respondent in notice No.3 dated 17.03.2010 addressed to the petitioner and quash the same as illegal in respect of the movables of the petitioner lying in the premises bearing Door Nos.21, 22 East police Station Road, Pollcahi -.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondent : Mr.S.Nedunchezhiyan
for Mr.G.Sankaran

O R D E R

The writ petitioner herein claims to be a tenant under one Manikandaraju in relation to the property bearing Door Nos.21, 22, East Police Station Road, Pollachi - 1. Since the property tax came to be revised and the owner of the property had failed to pay the arrears of property tax, to the tune of Rs.41,14,677/-, a notice dated 17.03.2010 was issued to the the petitioner herein, who is the tenant in the said building running a departmental store in the name of Sri Kannan Departmental Stores Private Limited, calling upon him to pay the property tax under the provisions of the Tamil Nadu District

Municipalities Act as well as Rules. Challenging the said notice dated 17.03.2010, the present writ petition has been filed.

2.The learned counsel for the petitioner submitted that even though the petitioner is not the owner of the property, they are willing to remit the entire arrears of property tax as well as the subsequent property tax, provided the petitioner is allowed to be in occupation of the said premises and no coercive action is to be taken against the petitioner by the respondent/Municipality, as it may affect his business.

3.The learned counsel for the respondent submitted that the respondent is justified in issuing the notice upon the occupier of the building for the payment of property tax and such the notice issued to the petitioner cannot be found fault with.

4.In the light of the above submission made by the petitioner and recording the same, the petitioner is granted liberty to pay the entire property tax arrears to the respondent herein in four installment of 3 month duration spread over a period of one year. As such, the petitioner shall pay the first installment of the arrears in the end of August, 2019, second installment in the month of December, 2019, third installment in the month of March, 2020 and fourth installment in the month of June, 2020. The respondent shall also inform the petitioner about the entire outstanding arrears and the petitioner is at liberty to seek for adjustment of any part amount of the tax which they have already paid to the respondent, while arriving at the arrears amount due. The petitioner shall be given due opportunity before arriving at the outstanding amount. The process of determining the total arrears amount shall be completed within three months from the date of receipt of a copy of this order. It is made clear that in case the petitioner default in paying any one of the installments, the respondent is at liberty to proceed against the property in question in accordance with law. In view of the submission made by the learned counsel for the petitioner, the respondent shall refrain from taking any coercive steps against the property for realizing the tax arrears.

5.With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

rst

To

The Commissioner,
Pollachi Municipality,
Pollachi -1.

+1cc to Mr.B.Nedunchezhiyan, Advocate, S.R.No.63126
+1cc to Mr.G.Sankaran, Advocate, S.R.No.63216

W.P.No.10545 of 2010
and
M.P.No.1 of 2013 & 2 of 2010

VG I(CO)

RRS(29/07/2019)