IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 14.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.13888 of 2010
and
M.P.No.1 of 2010

G.Mala ...Petitioner

Vs

1.Special Tahsildar,
Urban Land Tax,
Cuddalore - 607 001.

2.Assistant Commissioner,
Land Administration (ULT),
9/B, Sethurama Pillai Colony,
Thiruchirapalli - 20.

3.The Tahsildar,
Cuddalore - 607 001.

4.The Collector,
Cuddalore District,
Cuddalore - 607 001.

5.The District Revenue Officer,
Cuddalore. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus, forbearing respondents from proceeding against the property bearing T.S.No.1461/- Ac.1.00 out of Ac.2.16 in Devanampattinam, Cuddalore, towards Urban Land Tax, except by due process of law.

For Petitioner : Ms.E.B.Aswini

For Respondents : Mr.D.Balasubramanian, GA

O R D E R

The petitioner herein claims to have purchased a property measuring 1.00 acre in Devanampattinam, Cuddalore from Ranjan Gopal and his family members comprised in Survey No.T.S.No.1461, through a registered sale deed dated 16.07.1996. Since the distraint proceedings have been initiated against Ranjan Gopal towards the subject property, the present Writ Petition has been filed seeking for issuance of Writ of Mandamus, forbearing the respondents from proceeding against the subject property for recovery of the Urban Land Tax dues of Ranjan Gopal, except under due process of law.

2. If at all the petitioner is aggrieved against the consequential recovery proceedings pursuant to the distraint orders, the option available to the petitioner would be, either to challenge the distraint proceedings by herself or that the distraint proceedings could be challenged by the erstwhile urban land owner. As such, it would not be appropriate for this Court to issue a Writ, forbearing the respondents from taking any consequential proceedings for recovery of the Urban Land Tax arrears of Ranjan Gopal. Nevertheless, if the petitioner is granted liberty to challenge the distraint order dated 23.02.2010 within a stipulated time, the ends of justice could be secured.

3. In the light of the above observations, the petitioner is granted liberty to challenge the distraint order dated 23.02.2010, within a period of 30 days from the date of receipt of a copy of this order before the Tahsildar, Cuddalore District. In case such a challenge is made by the petitioner, the Tahsildar shall consider the same, on its own merits and pass appropriate orders, as expeditiously as possible, after giving due opportunity to the petitioner, in any event, within a period of 3 months from the date of receipt of a copy of this order.

4. With the above observations, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

jas/hvk

To

1.Special Tahsildar,
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Cuddalore - 607 001.

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