

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.07.2019

CORAM

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.28473 of 2008

M.P.No.1 of 2008

The Indian Cultural Research Trust
Rep. by its secretary,
Raja Annamalai Building Annexe
II Floor No.18/3 Rukmini Lakshmipathy
Road, Egmore, Chennai-600008 ... Petitioner

--Vs--

- 1.State of Tamil Nadu,
Rep by the Secretary to Government
Revenue Department,
Secretariat, Fort. St. George,
Chennai-600009
- 2.The Assistant Commissioner of Urban
Land Tax, Egmore Area
No.248, Poonamallee High Road,
Aminjikarai, Chennai-600029
- 3.The District Collector,
Chennai District,
Chennai-600001
- 4.The Special Tahsildar (ULT)
Egmore, Nungambakkam Taluk
Mayor Ramanathan Salai
Chetpet, Chennai-600031 ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorarified mandamus, calling for records comprised in the orders of the 4th respondent bearing No.A1/033286/2008 dated 25.11.2008 and to quash the same as wholly arbitrary, illegal and contrary to the provisions of the Tamil Nadu Urban Land Tax Act 1966 and consequently forbear the respondents from in any manner seeking to make or demand urban land tax in respect of the petitioners lands in Survey No.1629/2 and 1629/6 in Egmore village in view of the exemption being granted to the lands pursuant to G.O.Ms.No.82 dated 12.01.1976.

For Petitioner : Mr.P.S.Krishnan for
Mr.T.Balaji

For Respondents : Mr.A.Zakir Hussain
Government Advocate

O R D E R

The petitioner had filed a Revision Petition under Section 30 (1) of the Tamil Nadu Urban Land Tax Act 1966, which is stated to be pending. Pending the Revision Petition, distraint orders dated 25.11.2008 have been issued. When the revision petition under Section 30(1) of the Act is pending before the Revisional Authority, it would not be appropriate for this Court to simultaneously proceed with the distraint proceedings without reference to the pendency of the revision petition. Nevertheless, if a direction is given to the Revisional Authority to dispose of the Revision Petition within a stipulated time, the ends of justice would be secured.

2. In the light of the observation, the Revisional Authority is directed to dispose of the Revision Petition under Section 30 (1) of the Tamil Nadu Urban Land Tax Act 1966, after giving due opportunity of personal hearing to the petitioner, within a period of three (3) months from the date of receipt of a copy of this order. In the meantime, the Special Tahsildar shall refrain from taking any coercive steps pursuant to the distraint order dated 25.11.2008. The petitioner is also given liberty to raise additional objections, along with any other documents which he may rely upon, within a period of fifteen (15) days from the date of receipt of a copy of this order.

3. With the above directions, this writ petition is disposed of. Consequently, the connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar (CS)

//True Copy//

Sub Assistant Registrar

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To

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Egmore, Nungambakkam Taluk
Mayor Ramanathan Salai
Chetpet, Chennai-600031

+1cc to Mr.T.Balaji , Advocate SR.No. 63517
+1 cc to Government Pleader Sr.No. 63829

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rv
A.SK(10/09/2019)



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