IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 7966 of 2015
and
M.P. No. 1 of 2015

T.S.Sreenivasa Chetty
Son of R.C. Swamynatha Chetty ...Petitioner

-vs-

1. The Executive Officer
   Thiruthani Town
   III Grade District Municipality
   Thiruthani Town and Taluk
   Thiruvallur District.

2. The Commissioner
   Thiruthani Town
   III Grade District Municipality
   Thiruthani Town and Taluk
   Thiruvallur District.

3. The Collector
   Collectorate Office
   Thiruvallur District. ...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 Second Respondent pertaining to the notice dated 06.02.2015 issued by the Second Respondent bearing Tax Assessment No. 10465 under Rule 30 to 34 Schedule IV of the Tamil Nadu District Municipalities Act, 1920 as amended demanding property tax for the period from 2006-2007/II part to 2014-15/II part, being a sum of Rs.4,66,058/- + Rs.64,178/- = Rs. 5,30,236/- as property tax in respect of the property "T.S. Srinivasa Chetty Bagayalakshmi Kalayana Mandapam" situated at 313, M.P.S. Salai, Tiruthani and quash the same and consequently direct the First and Second Respondents to dispose of the Appeal filed by the Petitioner in respect of the said matter.

For Petitioner : Mr. A.Palaniappan
For Respondents : Mr. P.Srinivas (For R1 & R2)
Mrs. A.B.Reehana Begam (For R3)
Government Advocate

ORDER
(through video conference)

Heard Mr. A.Palaniappan, Learned Counsel for the Petitioner, Mr. P.Srinivas, Learned Counsel appearing for the First and Second Respondents and Mrs. A.B.Reehana Begam, Learned Government Advocate appearing for the Third Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The grievance sought to be ventilated by the Petitioner in this Writ Petition is that despite having preferred statutory appeal against the property tax demanded, the Second Respondent has issued a recovery order dated 06.02.2015, which is challenged in the Writ Petition.

3. Learned Standing Counsel appearing for the Respondents submits that the appeal could not be taken up till the entire amount of property tax in terms of the demanded amount is fully paid by the Petitioner under Rule 26(b) of the Schedule IV to the Tamil Nadu District Municipalities Act, 1920.

4. It is represented by the Learned Counsel for the Petitioner that the entire amount of tax in terms of the order impugned in that Appeal will be paid by the Petitioner by 31.12.2020.

5. Having regard to the aforesaid submissions made, if such amount is not paid by the said date, the Respondents are not precluded from proceeding further to recover the amount due in the prescribed manner in consonance with the principles of natural justice, subject to the result of that appeal. In the event of the Petitioner depositing the amount due, it shall be incumbent upon the Appellate Authority, after affording full opportunity of hearing to the Petitioner, to deal with each of the contentions raised and pass reasoned orders on merits and in accordance with law and communicate the decision taken to the Petitioner under written acknowledgment.

6. In the result, the Writ Petition is disposed on the aforesaid terms. Consequently, connected Miscellaneous Petition is closed. No costs.

s/d-
Assistant Registrar(CS VII)

True Copy

Sub-Assistant Registrar

Maya

To

1. The Executive Officer
   Thiruthani Town
   III Grade District Municipality
   Thiruthani Town and Taluk
   Thiruvallur District.

2. The Commissioner
   Thiruthani Town
   III Grade District Municipality
   Thiruthani Town and Taluk
   Thiruvallur District.

3. The Collector
   Collectorate Office
   Thiruvallur District.

+1cc to M/s.A.Palani Appan, Advocate, SR.No.37000

W.P. No. 7966 of 2015

VSN II (CO)
KKV/03/12/2020