IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 19.02.2020
CORAM:
THE HONOURABLE MR. JUSTICE P.VELMURUGAN
Crl.O.P.No.20391 of 2014
and M.P.No.1 of 2014

T.M.L.Nandhakumar,
S/o.Lakshmana Mudaliar. ... Petitioner/Accused

-Vs-

The Commissioner,
Tirupattur Municipality,
Tirupattur,
Vellore District. ... Respondent/Complainant

Prayer: Criminal Original petition filed under Section 482 of Code of Criminal Procedure, to call for the records in S.T.C.No.256 of 2014 on the file of the Judicial Magistrate No.I, Tirupattur, Vellore District and to quash the same.

For Petitioner : Mr.D.Selvaraju
For Respondent : Mr.P.Srinivas

O R D E R

The respondent filed a complaint against the petitioner before the learned Judicial Magistrate-I, Tirupattur, alleging that the petitioner has failed to pay the property tax for the year 1998-1999 and from 2000 -2001 to 2013-2014, for which demand notices were also served on him. The learned Judicial Magistrate, took the complaint on file in S.T.C.No.256 of 2014 and issued notice to the petitioner. After receiving notice, the petitioner filed this petition before this Court invoking Section 482 Cr.P.C. to quash the complaint in S.T.C.No.256 of 2014.

2.The learned counsel for the petitioner would submit that the demand notice itself was challenged before the competent civil Court in O.S.No.61 of 2014 and the Civil Court by an order dated 10.03.2015, has also set aside the demand notice dated 21.01.2014. The learned counsel for the petitioner contended that even before the due period commences, viz., for the period ending on 31.03.2014, the complaint was lodged on 24.03.2014 itself. The learned counsel further submitted that when there is no demand notice prevailing as on date, the complaint against the petitioner is not maintainable and therefore, the complaint in S.T.C.No.256 of 2014 is liable to be quashed.

3.On an earlier occasion, this Court enquired the respondent, whether any appeal has been preferred as against the judgment dated 10.03.2015 in O.S.No.61 of 2014. Today, the learned counsel for the respondent on instructions submitted that no appeal has been preferred as against the judgment of the Court below.

4.Heard the learned counsel on either side and perused the records.

5.On a perusal of records, in O.S.No.61 of 2014, the petitioner has challenged only the demand notice dated 21.01.2014 and he has not challenged the order of the respondent. Though, the civil Court has set aside the demand notice, that may not be a ground to quash the proceedings under Section 482 Cr.P.C. The main contention of the learned counsel for the petitioner that even before the due period commences, viz., for the period ending on 31.03.2014, the complaint was lodged on 24.03.2014 itself. On a careful reading of the charge sheet, the demand notices were served for non-payment of the property tax for the assessment year 1998 -1999 and from 2000 -2001 to 2013-2014. The demand notice is not only for the assessment year 2013-2014. Whether the demand is for the year 2013-2014 or for the years 1998-1999 and from 2000-2001 to 2013-2014, are the matter for trial and it is to be decided by the trial Court. Therefore, the contention of the learned counsel for the petitioner in Ground No.8, wherein he has clearly stated that even before the due date of the period commences, viz., for the period ending on 31.03.2014, the complaint was lodged on 24.03.2014 itself is misconceived. On reading of the judgment of the Court below in O.S.No.61 of 2014, the petitioner has only challenged the demand notice, but not the order of the respondent. Therefore, the judgment will not be helpful for the petitioner to quash the present complaint. Under such circumstances, this Court does not find any merits to the quash the complaint in S.T.C.256 of 2014, under Section 482 Cr.P.C.

6.Accordingly, this Criminal Original Petition is dismissed. However, the petitioner is at liberty to take all his defense before the trial Court. Connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Commissioner,
Tirupattur Municipality,
Tirupattur,
Vellore District.

+1 cc to Mr.D.Selvaraju Advocate sr14071
+1 cc to Mr.P.Srinivas Advocate sr15060

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