IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2020

CORAM

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

W.P. No. 5743 of 2016

The Joint Commissioner/Executive Officer,
Arulmighu Sri Ranganathaswamy Thirukoil,
Srirangam,
Trichy - 620 006. ... Petitioner

-vs-

1. The Principal Secretary and Commissioner of
Land Reforms, Ezhilagam,
Chennai - 600 005.

2. The Assistant Commissioner of Urban Land Tax,
Trichy. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in Rc.No. 5960/2007/C1 dated 27.10.2015 on the file of the First Respondent and quash the same.

For Petitioner	:	Mr. J. Ram
For Respondents	:	Mr. N. Inbanathan Additional Government Pleader

ORDER
(through video conference)

The Writ Petition challenges the order in Rc.No. 5960/2007/C1 dated 27.10.2015 passed by the First Respondent dismissing the Revision Petitions filed by the Petitioner against the assessment orders in Case Nos. 88 to 92 /1416/Vellithirumutham and Melur Villages, dated 19.12.2006 issued by the Second Respondent under the Tamil Nadu Urban Land Tax Act, 1966, (hereinafter referred to as 'the Act' for short) in respect of the property belonging to the Petitioner Temple, situated within the territorial limits of jurisdiction of the Madurai Bench of this Court.

2. The only reason stated for not having filed the Writ Petition before the Madurai Bench of this Court is that the office of the First Respondent is situated at Chennai within the territorial limits of jurisdiction of the Principal Seat of this Court. There cannot be any doubt that the First Respondent exercises powers under the relevant provisions of the Tamil Nadu Urban Land Tax Act, 1966 for the whole of the State of Tamil Nadu, but that cannot mean as if the cause of action arises within the territorial limits of jurisdiction of the Principal Seat of this Court.

3. In this context, reference may be made to the decision of the Division Bench of this Court in ***C. Ramesh -vs- Director General of Police, Chennai*** (Order dated 06.06.2013 in W.P. (MD) No. 8790 of 2013), in which it has been held as follows:-

> *"7. Exercise of jurisdiction is based on arising of the cause of action, either in whole or in part in any one of the said Revenue Districts. [See RAJASTHAN HIGH COURT ADVOCATES' ASSOCIATION Vs. UNION OF INDIA AND OTEHRS (2001 (2) SCC 294) and B.STALIN Vs. THE REGISTRAR, SUPREME COURT OF INDIA AND OTHERS (2012 (3) LW 489 (FB))].*
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> *8. It should be remembered that the part of cause of action must be substantial in nature. The territorial jurisdiction of the Court is linked with the place of accrual of cause of action. [See U.P. RASHTRIYA CHINI MILL ADHIKARI PARISHAD, LUCKNOW Vs. STATE OF U.P. AND OTHERS (1995 (4) SCC 738)].*
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> *9. Referring to KUSUM INGOTS & ALLOYS LTD. Vs. UNION OF INDIA (2004 (3) CTC 365), a Full Bench of this Court in SANJOS JEWELLERS Vs. SYNDICATE BANK, BANGALORE AND OTHERS (2007 (5) CTC 305), held as under:- "30. We must,*

however, remind ourselves that even if a small part of cause of action arises within the territorial jurisdiction of the High Court, the same by itself may not be considered to be a determinative factor compelling the High Court to decide the matter on merit. In appropriate cases, the Court may refuse to exercise its discretionary jurisdiction by invoking the doctrine of forum conveniens. [See BHAGAT SINGH BUGGA Vs. DEWAN JAGBIR SAWHNEY, AIR 1941 CAL 670 : ILR (1941) 1 CAL 490; MADANLAL JALAN Vs. MADANLAL, 1945 (49) CWN 357: AIR 1949 CAL 495; BHARAT COKING COAL LTD. Vs. JHARIA TALKIES & COLD STORAGE (P) LTD., 1997 CWN 122; S.S.JAIN & CO. Vs. UNION OF INDIA, 1994 (1) CHN 445, and NEW HORIZONS LTD. Vs. UNION OF INDIA, AIR 1994 DEL 126].

10. Question of entertaining a lis disclosing a cause of action or part of cause of action is based on the averments contained in the affidavit etc. At that stage, the truth or otherwise of the averments need not be gone into. But, there must be necessary averments disclosing a cause of action, so that the Court can take cognizance of/entertaining the lis exposed in the petition for taking further action. [See OIL AND NATURAL GAS COMMISSION Vs. UTPAL KUMAR BASU AND OTHERS (1994 (4) SCC 711)]

11. A Court cannot arrogate/assume/confer upon itself a jurisdiction- territorial jurisdiction, when it has no such jurisdiction. Lack of jurisdiction to entertain a matter goes to the root of the matter, otherwise whatever action taken or orders passed by the Court becomes a nullity, it is non est and of no consequence at all resulting in wasting of precious public time. Courts are barred from indulging in hypothetic and academic exercises."

Having regard to the aforesaid legal position *viz-a-viz* factual matrix of this case, the cause of action for the Writ Petition, which is passing of the impugned order under the Act, would have to be necessarily construed as having arisen wholly within the territorial limits of jurisdiction of the Madurai Bench of this Court, notwithstanding that the office of the First Respondent is located in Chennai.

4. When it is pointed out that in view of the aforesaid legal position, this Writ Petition relating to the property of the Petitioner Temple situated outside the territorial limits of jurisdiction of the Principal Seat of this Court at Chennai, cannot be entertained, Learned Counsel for the Petitioner seeks permission of this Court to withdraw the Writ Petition with liberty to file fresh Writ Petition for the

same relief before the Madurai Bench of this Court. He has also sent a confirmatory e-mail dated 29.10.2020 to that effect, which is placed on record.

5. Accordingly, the Writ Petition is dismissed as withdrawn granting such liberty. No costs.

29.10.2020

Maya

Index : Yes/No

Note: (i) Issue order copy by 18.11.2020.

(ii) Registry is directed to return the original copies of the impugned orders to the Petitioner under written acknowledgment after retaining copies of the same for record.

To

1. The Principal Secretary and Commissioner of Land Reforms, Ezhilagam, Chennai - 600 005.

2. The Assistant Commissioner of Urban Land Tax, Trichy.

P.D. AUDIKESAVALU, J.

Maya

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