IN THE HIGH COURT OF JUDICATURE OF MADRAS

Dated : 18.09.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6194 of 2017
and
WMP.Nos.6679 & 6680 of 2017

Sri Ramnarayanan Mills Ltd.,
rep. by its Managing Director,
Door No.11/174, Gandhi Nagar,
Thukapalayam,
Coimbatore. ...Petitioner

Vs.

The President/Executive Officer,
Cuddalore Town Panchayat,
Coimbatore-20. ...Respondent

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 respondent dated 2016-17 in No.2 of 2017 in assessment No.7372 in dated 24/02/2017 on the file of the respondent and to quash the same and direct the respondent to levy the tax in accordance with Section 87 of the Tamil Nadu Municipalities Act, 1920.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondent : Mr.G.Prabhakar

O R D E R

With the consent of both the parties, the present Writ Petition is taken up and heard today through Video Conferencing.

2. The petitioner has challenged the demand of property tax for the Assessment Year 2016-17. The only ground raised by the petitioner is that they have already made an application seeking for remission of property tax for a portion of their property which is not been used. Such a representation is made on 30.07.2016.

3. The learned Standing counsel for the respondent, by placing reliance on the counter affidavit submitted that, the representation does not meet the requirements of Section 87 of the Tamil Nadu District Municipalities Act, since the same is bereft of particulars. On perusal, it is seen that the application made on 30.07.2016 does not give details as to how the petitioner could substantiate for remission of property tax for a portion of the property. In order to substantiate that the petitioner is entitled for such remission under Section 87 of the Act, he requires to establish that such a portion of the property was vacant, which is absent in the representation dated 30.07.2016. However, if liberty is granted to the petitioner for making a fresh application in conformity with Section 87 of the Tamil Nadu District Municipalities Act, the ends of justice could be secured.

4. However, it is made clear that the decision to grant such a remission vests with the respondent, based on the particulars furnished by the petitioner and till such time, such a remission is granted, the petitioner would be bound to pay the property tax demanded.

5. In the light of the above observations, the petitioner is granted liberty to make a fresh application under Section 87 of the Tamil Nadu District Municipalities Act, 1920 by giving all the particulars with regard to the property, when the subject building was vacant, the extent of the building and the period for which remission is sought for, atleast within a period of 30 days from the date of receipt of a copy of this order. On receipt of such an application, the respondent herein shall consider the same, as expeditiously as possible. It is made clear that the petitioner shall continue paying the property tax demanded, including the pending arrears.

6. At this juncture, the learned counsel for the petitioner seeks some time to pay the arrears of the taxes. Accordingly, the petitioner is granted 45 days to pay the arrears from the date of receipt of a copy of this order.

7. With the above observations and direction, the Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

DP

To

The President/Executive Officer,
Cuddalore Town Panchayat,
Coimbatore-20.

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AJS(CO)
RN(22/10/2020)