IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :15.09.2021

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NO.4133 OF 2018
AND
W.M.P.NOS.5059 OF 2018
AND
W.M.P.NO.6950 OF 2021

M/s.Hotel Tripless (Pvt) Ltd.,
Represented by its Director,
Mr.Praveen Bohra,
Having its registered office at
No.183/B3, Ettines Road,
Ootacamund,
Nilgiris District.

...Petitioner

Vs

1. The Commissioner,
   Ootacamund Municipality,
   Ootacamund
   Nilgiris District.

2. The Revenue Officer,
   Ootacamund Municipality,
   Ootacamund, Nilgiris District.

3. The District Collector,
   Udhagamandalam, Nilgiris District.

(Suo-motu impleaded vide order dated 18.08.2021 made in W.P.No.4133/2018)

... Respondents

PRAYER :

Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records pertaining to the impugned orders in No.Na.Ka.No.2164/2009/A1, dated 24.11.2017 and 12.01.2018 passed by the 1st respondent and quash the same.

For Petitioner : Mr.R.Vishnu

For Respondents : Mr.P.Srinivas
Standing counsel
[For R1 & R2]

Mr.V.Nanmaran
Government Advocate
[For R3]

O R D E R

The Demand Notice dated 24.11.2017 is under challenge in the present writ petition.

2. The petitioner M/s.Hotel Tripless is a Private Limited Company registered under the Companies Act, 1956, engaged in hotel Business. The petitioner is running hotel in the name and style of 'Nilgiris Inn', situated at Ettiness Road within the Municipal limits of the Udhagamandalam Municipality. The petitioner's hotel is assessed to property tax and the petitioner was paying a sum of Rs.44,419/- per half year.

3. The learned counsel for the petitioner states that the property tax assessment made by the respondents was improper and not in consonance with the provisions of the Act. In view of the fact that the petitioner has raised certain allegations with reference to the additional constructions made and improper assumption of the properties owned by the petitioner, this Court directed the District Collector to engage qualified Surveyor, measure the property belongs to the writ petitioner and accordingly, pass an assessment order.

4. Pursuant to the interim order passed by this Court, the District Collector constituted a Committee for the purpose of assessing the property of the petitioner. The assessment details furnished before this Court would reveal that a sketch was prepared regarding the total building area and other measurements regarding the constructed portions were also taken into consideration and the property tax working sheet was prepared and submitted. Accordingly, the property tax assessed to the petitioner's property is a sum of Rs.94,578/- (Rupees Ninety Four Thousand Five Hundred and Seventy Eight only) for half year.

5. The learned counsel for the petitioner made a submission that he has no objection with reference to the assessment of property tax now made in proceedings dated 04.09.2021. However, the tax effected is from 1st April 1995 and during the relevant point of time for the year 1995, there was no additional constructions and therefore, a separate assessment is to be made for the period from 1998 to 2008 and in respect of the present property tax assessment, the petitioner is willing to settle the property tax with the effect from the year 2008 onwards.

6. The learned Standing counsel for the respondents R1 & R2 also states that the assessment is to be made prospectively and in respect of the property tax to be paid by the petitioner for the years from 1998 to 2008 is to be calculated separately.

7. In view of the facts and circumstances, the petitioners' are directed to settle the property tax as per the assessment order now passed on 04.09.2021 with effect from the year 2008 onwards without any further delay. In respect of the property tax assessment for the years from 1998 to 2008, the respondents are directed to review the assessment order and communicate the property tax working sheet to the writ petitioner, taking note of the then prevailing rate of the property tax and communicate the same to the petitioner as expeditiously as possible, enabling the petitioner to settle the property tax for the years between 1998 and 2008.

8. With these observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
   Ootacamund Municipality,
   Ootacamund
   Nilgiris District.

2. The Revenue Officer,
Ootacamund Municipality,
Ootacamund, Nilgiris District.

3. The District Collector,
Udhagamandalam, Nilgiris District.

+1cc to the Government Pleader, S.R.No.47206

MG(CO)
PM/07/10/2021