IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 08-04-2021
CORAM
THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM
WP No.20102 of 2018
And
WMP No.23569 of 2018

A.Mohammed Omer Basha .. Petitioner

vs.

The Commissioner,
Ranipet Municipality,
Ranipet,
Vellore District. .. Respondent

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the entire records in pursuant to the eight letters dated 02.07.2018 issued by the respondent, demanding property tax in tax assessment Nos. from 031/010/00093 to 031/010/00100 demanding an amount Rs.57,47,989/- as property tax from the year 2004 onwards from the petitioner in pursuant to M/s.Maison Shoes Factories and quash the same.

For Petitioner : Mr.T.P.Prabakaran

For Respondent : Mr.K.Arunbabu for Mr.S.Sivashanmuga Sundaram

O R D E R

The Eight letters issued by the respondent on 02.07.2018, demanding the property tax, is under challenge in the present writ petition.

2. The petitioner states that he was working as Joint Managing Director of M/s.Misons Shoe Fabric Limited and the said Company was declared as closed with effect from 15.02.2004. The petitioner further states that through a letter dated 25.02.2004, the information was provided to the respondent regarding closure of the factory and the electricity connection was disconnected with reference to the Industrial Power Supply. Thus, the petitioner made a request not to raise the property tax or other municipal tax from April 2004.

3. The petitioner is liable to pay the property tax as per the provisions of the Act. However, in respect of closure of business, if any consideration is permissible, that is to be

properly assessed by the Authorities Competent by conducting an enquiry.

4. Contrarily, the petitioner cannot say that he is not liable to pay the property tax. Even after the closure of the factory, in respect of the property belongs to the petitioner, he is liable to pay the property tax as assessed.

5. This being the legal obligation on the part of the petitioner regarding payment of property tax to the Local Authority, the assessment of property tax is to be made by the Competent Authorities, by taking into consideration, the closure of the factory and other factors and thereafter, pass an order of assessment of property tax and communicate the same to the petitioner, thereby enabling the petitioner to pay the property tax as assessed.

6. In this regard, the petitioner is permitted to submit an application along with all necessary documents to establish his case to the respondent-Commissioner, Ranipet Municipality, within a period of two weeks from the date of receipt of a copy of this order.

7. The respondent is directed to conduct an inspection through Competent Authorities in respect of the subject property and by considering the objections, documents, if any, filed by the petitioner, take a decision and pass final order of assessment of property tax, within a period of six weeks from the date of receipt of a copy of this order and communicate the said order to the petitioner immediately through Registered Post with Acknowledgment Due.

8. The petitioner, on receipt of the said assessment order, is directed to settle the property tax, within a period of four weeks from the date of passing of the final order of assessment of property tax by the respondent.

9. With the above directions, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

Svn

To

The Commissioner,
Ranipet Municipality,
Ranipet,
Vellore District.

+1cc to Mr.T.P.Prabakaran, Advocate, S.R.No.22508.

WP No.20102 of 2018

SSN(CO)
CSR 29.04.2021