IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2021

CORAM:

THE HONOURABLE MR. JUSTICE G.K.ILANTHIRAIYAN

W.P. No.21359 of 2005

N.Sarojini Narasimhan ...Petitioner

Vs

1. The Special Commissioner and
   Commissioner of Land Reforms,
   Chepauk, Chennai-600 005.

2. The District Revenue Officer and
   Tamilnadu Urban Land Tax Appellate Authority,
   Coimbatore.

3. The Assistant Commissioner of Urban Land Tax,
   Coimbatore-641 018. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to order bearing ULC 14/1401/W6-B3/TS 96/2B, dated 25.05.1994 on the file of the 3rd respondent, the Order bearing Na.Ka.10385/2000 E5, dated 04.12.2001 on the file of the 2nd respondent and the order bearing Rc.No.4478/2002(1)(2), dated 06.01.2005 on the file of the 1st respondent and to quash the same and consequently, to direct the 3rd respondent to follow the procedures provided U/s.10 of the Tamilnadu Urban Land Tax Act, 1966 and determine the market value of her Urban Land bearing Door No.241, Sullivan Street, Coimbatore (South), comprised in T.S.No.96/2-B, Ward No.6/Block No.3, situated at Coimbatore land and levy the Urban Land Tax.

For Petitioner : Ms.Shabnam for Mr.T.P.Manoharan
For Respondents : Mr.Richardson Wilson Government Advocate

O R D E R

This Writ Petition has been filed to issue a Writ of Certiorarified Mandamus, calling for the records relating to order bearing ULC 14/1401/W6-B3/TS 96/2B, dated 25.05.1994 on the file of the 3rd respondent, the Order bearing Na.Ka.10385/2000 E5, dated 04.12.2001 on the file of the 2nd respondent and the order bearing Rc.No.4478/2002(1)(2), dated 06.01.2005 on the file of the 1st respondent and to quash the same and consequently, to direct the 3rd respondent to follow the procedures provided U/s.10 of the Tamilnadu Urban Land Tax Act, 1966 and determine the market value of her Urban Land bearing Door No.241, Sullivan Street, Coimbatore (South), comprised in T.S.No.96/2-B, Ward No.6/Block No.3, situated at Coimbatore land and levy the Urban Land Tax.

2. The petitioner is the owner of the subject property to an extent of 10 grounds and 1085 sq.ft. The land is an urban land within the meaning of Section 2(13) of the Tamil Nadu Urban Land Tax Act, 1966 (herein after called as "the said Act"). The petitioner is an assessee under the said Act. Based on the returns filed by the petitioner, the market value of the land was determined and the tax had been levied for the same. The petitioner has paid tax till the Fasli Year 1402. Thereafter, as required under Section 7-D of the said Act, the petitioner has to file a fresh return containing all the required particulars to the third respondent herein. Even according to the petitioner, he had sent the same through registered post with acknowledgment on 06.01.1993.

3. Whereas, the third respondent averred that the petitioner did not submit any return as required under Section 7D of the said Act. Therefore, based on the report received on Special District Tahildar, notice was issued in Form No.4C under Section 11(1) of the Act and the same was duly received by the petitioner. Accordingly, the petitioner was directed to appear for enquiry on 01.03.1994 to file objections, if any. On 01.03.1984 , none appeared for enquiry and failed to file any objections of levy of tax. Therefore, based on the records, the third respondent levied tax. Aggrieved by the same, the petitioner filed an appeal before the second respondent challenging the market value adopted by the third respondent. It was rejected by an order dated 04.12.2001. Aggrieved by the same, the petitioner filed a revision before the first respondent on the ground that the return as required under Section 7D of the said Act was duly communicated to the third respondent and the third respondent while levying tax had not followed the procedure as contemplated under Sections 10 and 11 of the Act. Further the market value has not been determined properly. The first respondent dismissed the same and aggrieved by the same, the present writ petition.

4. A perusal of the counter filed by the third respondent reveals that no return, as required under Section 7D of the said Act, was filed by the petitioner. Even according to the petitioner, they sent it by a registered post on 06.01.1993. There is no material to show that they sent it by registered post with acknowledgment due. As per the revenue records Section 4C notice, as contemplated under Section 11(1) of the said Act, was served on the petitioner. On receipt of the notice, the petitioner also failed to appear before the third respondent for enquiry to raise their objections. The market value has been fixed according to the sale effected in the locality within the stipulated period before 01.07.1981 as per the provision as contemplated under the said Act. Therefore, the respondents 1 and 2 rightly dismissed the appeal and confirmed the order passed by the third respondent. Therefore, the Writ Petition is devoid of merits and is liable to be dismissed.

5. Accordingly, the Writ Petition stands dismissed. No costs.

Sd/-
Assistant Registrar(CO)
//True Copy//

Sub Assistant Registrar

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To

1. The Special Commissioner and
   Commissioner of Land Reforms,
   Chepauk, Chennai-600 005.

2. The District Revenue Officer and
   Tamilnadu Urban Land Tax Appellate Authority,
   Coimbatore.

3. The Assistant Commissioner of Urban Land Tax,
   Coimbatore-641 018.

+1CC to the Government Pleader, Sr.No.38096

W.P. No.21359 of 2005

VBM (CO)
K.RK.(30.09.2021)