IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.7627 of 2021
and
WMP. Nos.8146 & 8150 of 2021

Sri Ramnarayanan Mills Limited
V.Jayaraman,
Rep. by its Managing Director,
Door No.11/174, Gandhi Nagar,
Thukapalayam, Coimbatore. .... Petitioner

Vs.

The President/Executive Officer,
Cuddalur Town Panchayat,
Coimbatore -47. .... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certioararified Mandamus to call for the records of the respondent dated 12.02.2021 in Na.Ka.No.185/2017 and quash the same and to direct the respondent to levy property tax after remission of tax for vacant building in accordance with law.

For Petitioner: Mr.B.Nedunchezhiyan
For Respondent: Mr.R.P.Prathap Singh,
Government Advocate

O R D E R

Heard Mr.B.Nedunchezhiayan, learned counsel for the petitioner and Mr.R.P.Prathap Singh, learned Government Advocate for the respondents.

2. The challenge is to a demand of property taxes as per the Tamil Nadu District Municipalities Act, 1920, (in short 'Act') for the property at Door No.11/174, Gandhi Nagar-I, Thukkapalayam, Coimbatore. The demand relates to the periods 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21. As against the assessment for the period 2016-17, the petitioner appears to have filed writ petition bearing in W.P. No.6194 of 2021, which came to be disposed by this Court by order dated 18.09.2020, in the presence of the petitioner and petitioner's counsel.

3. The argument advanced in that writ petition was that an application seeking revision of property tax had been filed for a portion of the property that had not been put to use. Since that application was not in proper form, liberty was granted to the petitioner for making a fresh application in conformity with Section 87 of the Act. At paragraph 6, the request of the petitioner to pay arrears of taxes as on that date is recorded and the petitioner was granted 45 days from date of receipt of that order to pay arrears. Nothing has been paid till date and the petitioner states that there was some delay in obtaining the order copy on account of the on-going COVID-19 pandemic.

4. It is seen that as far as the periods 2017-18 and 2018-19, where no application for remission has been filed, 50% of the demands have been paid. 50% of the balance is thus liable to be paid forthwith. As regards 2019-20 and 2020-21, no portion of the demand has been paid, and even assuming that the petitioner wishes to seek vacancy remission in terms of Section 87 of the Act, 50% of the demands would have to be paid and only the balance 50% may be waived, if at all.

5. The petitioner is permitted to seek remission of the balance 50% of the tax upon condition that 50% of the arrears are remitted forthwith. Such application if filed, shall be disposed by the respondent in accordance with law, within a period of four (4) weeks from date of receipt of the application, after hearing the petitioner.

6. This writ petition is disposed in the above terms. Connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

rkp

To

The President/Executive Officer,
Cuddalur Town Panchayat, Coimbatore -47.

+1cc to Mr.B.Nedunchezhiyan, Advocate, S.R.No. 25641
+1cc to Mr.R.Prathap Singh, Advocate, S.R.No. 25573

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BP(CO)

GN(28/06/2021)