IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.03.2021

CORAM

THE HON'BLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

CRP.NPD.No.2793 of 2016
and
CMP.No.14246 of 2016

The General Manager,
Tamilnadu State Transport Corporation
(Dharmapuri Division),
Kannankurichi Main Road,
Salem ..Petitioner

Vs.

The Commissioner,
Salem City Municipal Corporation,
Salem ..Respondent

PRAYER:

The Civil Revision Petition is filed under Article 227 of the Constitution of India against judgment and decree passed in CMA.No.46 of 2011 dated 30.04.2013 by the Principal District Judge, Salem in confirming the order passed in Appeal No.78 of 2010 dated 25.05.2011 by the Chairman / Sub-Judge, Taxation Appellate Tribunal, Salem City Municipal Corporation, Salem.

For Petitioner : Mr.D.Raghu
For Respondent : Mr.S.Jaganathan,
Government Advocate(CS)

ORDER

This civil revision petition is directed as against the judgment and decree passed in CMA.No.46 of 2011 dated 30.04.2013 by the Principal District Judge, Salem in confirming the order passed in Appeal No.78 of 2010 dated 25.05.2011 by the Chairman / Sub-Judge, Taxation Appellate Tribunal, Salem City Municipal Corporation, Salem

2. The petitioner's building assessed with half yearly property tax at Rs.27,607/-. Thereafter it was revised and assessed at Rs.41,411/- and the same was challenged before the Taxation Appellate Tribunal. After enquiry, the Appellate Tribunal dismissed the appeal and confirmed the assessment of property tax by the respondent herein. Aggrieved by the same, the petitioner filed appeal before the Appellate Court, i.e. Principal District Court, Salem.

3. On perusal of the records, the respondent assessed property tax on the basis of the resolution No.547 dated 28.03.2008 and resolution No.113 dated 30.06.2008 as per the guidelines issued by the Government Order in G.O.Ms.No.150 dated 12.11.2007. Accordingly, property tax of the premises owned by the petitioner herein enhanced by

50%. Originally, property tax was assessed for petitioner's building at Rs.27,607/- for half yearly and added 50% for the said amount. It comes to Rs.41,411/- The only contention is that the subject property is having very lesser extent whereas the respondent levied excess tax. The revision of the property tax has not been effected on basis of the extent of the premises. Whereas, the property tax enhanced as per the Government Order as well as the resolution passed by the respondent Corporation. That apart, tax for the Government and Semi Government building has been revised and enhanced by 50% of the existing tax. Therefore, both the courts below rightly confirmed the assessment of property tax and this Court finds no irregularity or infirmity in the order passed by the court below.

4. Accordingly, this Civil Revision Petition is dismissed. Consequently, connected miscellaneous petition is closed. No order as to costs.

19.03.2021

Speaking/Non-speaking order
Index : Yes/No
Internet : Yes/No
lok

G.K.ILANTHIRAIYAN,J.

lok

To

1.The Principal District Judge,
Salem
2. The Chairman / Sub-Judge,
Taxation Appellate Tribunal,
Salem City Municipal Corporation,
Salem.

CRP.NPD.No.2793 of 2016

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