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Cont.P.No.1124 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2021

CORAM :

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

Cont.P.No.1124 of 2021

and

Sub Application (OS) No.344 of 2021

Rane Engine Valve Limited
represented by its Chairman Mr. L. Ganesh
having registered office at
“Maithri” No. 132, Cathedral Road,
Chennai – 600 086.

... Petitioner

Vs.

Ms.Nandhinee,
The Tahsildhar,
Mylapore – Triplicane Taluk,
Chennai – 600 028.

... Respondent

Petition filed under Sections 2(B) and 12 of the Contempt of Courts Act, 1971 and Rule 4 of the Contempt of Court Rules 1975 to punish the respondent for contempt of this Court by willful disobedience of the orders of this Court dated 18.02.2015 in W.P.No. 24411 of 2013.

For Petitioner : Mr.V.Ramakrishnan
Senior Counsel
for Mr.G.Sivashankaran

For Respondent : Mr.M.Venkateswaran
Government Counsel



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ORDER

(Through Video Conferencing)

Heard Mr.Ramakrishnan Veeraraghavan, learned Senior Counsel appearing for Mr.G.Sivashankaran, learned counsel for the petitioner and Mr.M.Venkateswaran, learned Government Counsel, accepting notice for the respondent/contemnor.

2.Mrs.P.Kannammal, Senior Revenue Inspector, Mylapore-Triplicane Taluk, Chennai – 600 028, is present in the Court.

3.The Contempt Petition has been filed alleging willful disobedience of the order and direction in W.P.No.24411 of 2013, dated 18.02.2015.

4.In the said writ petition, the petitioner challenged the proceedings of the Tahsildar, Mylapore-Triplicane Taluk, who was impleaded as the 2nd respondent in the writ petition, the sole respondent/contemnor in this Contempt Petition, dated 04.07.2013, demanding enhanced Lease Rent and Municipal Tax with retrospective effect in respect of the property in question. The Court, after taking into consideration all the facts and after hearing the counsel for the parties, noted that the demand for payment of Lease Rent is with retrospective effect and took note of the arguments on behalf of the petitioner that the retrospective revision of Lease Rent is without jurisdiction and the revision of

Lease Rent cannot be done without the consent of the lessee. In this regard,

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reliance was placed on the relevant provisions of the Board Standing Orders.

Further, the petitioner contended that the demand should have been proceeded with a Show Cause Notice and the Show Cause Notice should clearly indicate as to how the authorities propose to demand enhancement of the Lease Rent with retrospective effect, when the petitioner did not give their consent for the same. This argument made on behalf of the petitioner was accepted by the Court and it has been held that there is no such attempt (to issue Show Cause Notice) made by the respondent before issuing the Demand Notice. Further, it was held that the demand of enhanced Lease Rent with retrospective effect, solely based on the Audit objection without notice to the petitioner, was illegal and unsustainable. Therefore, the demand was set aside. However, liberty was granted to the respondent to initiate fresh action after issuing notice to the petitioner.

5.It appears that the respondent has not properly understood the purport of the direction issued and appears to have been guided solely by the liberty granted in Para No.11 of the order, without referring to the observations and findings in Para Nos.9 and 10 of the order, whereby, the demand dated 04.07.2013 was held to be unsustainable and quashed. Therefore, if the respondent had intention to proceed by availing the liberty granted in the writ petition, the proper course open to them was to issue Show Cause Notice,



6. For the above reasons, this Court holds that Final Notice issued by respondent, dated 21.09.2020, and the Demand Notice, dated 13.07.2021, is unsustainable, since the respondent has not properly understood the scope of the writ petition granted to the respondent in the order passed in the writ petition, dated 02.02.2015.

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empowered to retrospectively revise the Lease Rent and Municipal Tax, and afford reasonable opportunity to the petitioner to submit their objections, after which, the authorized representative of the petitioner be afforded an opportunity of personal hearing by the respondent and after considering the objections and the contentions that may be advanced during the personal hearing, a speaking order be passed on merits and in accordance with law.

8. With the above directions, this Contempt Petition is disposed of. Consequently, connected Application is closed.

SD/-
ASSISTANT REGISTRAR(COMM.CASES)

mkn

//Certified to be true copy//

Dated at Madras this the day of 2021.

COURT OFFICER(O.S.)
from 25th day of September 2008 the Registry is issuing Certified copies of the Orders/Judgments/Decrees in this format.

GS/24/11/2021

To

The Tahsildhar,
Mylapore – Triplicane Taluk,
Chennai – 600 028.