



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.10.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.NO.21478 OF 2021

Hosur Industries Association,
Plot No.159-A, SIPCOT Industrial Complex,
Hosur - 635 126.
Rep. By its Authorised Signatory
Mr.P.Arulanandan

... Petitioner

Vs

1. State of Tamil Nadu
Rep. By its Secretary,
Municipal Administration and
Water Supply Department,
Secretariat, Chennai - 600 009.
2. The Commissioner,
Hosur City Municipal Corporation,
Bagalur Road, Opposite to Thillai Nagar,
Hosur - 635 109.
3. The District Collector,
Krishnagiri, Collectorate,
Krishnagiri, Tamil Nadu - 635 001.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the second respondent to consider the representation dated 06.05.2021 made by the petitioner with respect to the levying of concessional tax.

For Petitioner : Mr.G.Balasubramanian

For Respondents : Mr.NRR.Arun Natarajan,
Government Advocate



ORDER

Captioned writ petition has been filed with a very simple prayer for a mandamus to dispose of a representation dated 06.05.2021 given by the writ petitioner (hereinafter referred as 'said representation' for the sake of convenience and clarity).

2.Mr.G.Balasubramanian, learned counsel for writ petitioner submits that the said representation pertains to concessional rate of property tax for industrial units situate in a Industrial complex of 'State Industries Promotion Corporation of Tamil Nadu Limited' (hereinafter referred as 'SIPCOT Industrial Complex' for the sake of brevity) at Hosur. Learned counsel submits that for industrial units situate within SIPCOT Industrial Complex, road, water, street lights and other maintenance activities are provided/done by SIPCOT and therefore such industrial units are entitled to concessional rate of property tax qua Hosur City Municipal Corporation (hereinafter 'Hosur Corporation' for the sake convenience and clarity).

3.Mr.NRR.Arun Natarajan, learned State counsel accepts notice on behalf of all three respondents.

4.Learned State counsel submits that under normal circumstances, such a simple prayer for mandamus is not opposed as long as the writ petitioner has a legal right but captioned writ petition falls in a different category. Learned State counsel submits that same writ petitioner had earlier sent representations, one dated 14.11.2017 followed by mandamus order dated 22.01.2019 in W.P.No.29845 of 2018 from this Court and another representation dated 15.07.2020.

5.The aforementioned representations are also with the same request i.e., concessional rate of property tax for industrial units situate within SIPCOT Industrial Complex. The aforementioned representations have been disposed of by the second respondent/Hosur Corporation vide proceedings dated 25.01.2021 bearing reference Na.Ka.No.5483/2018/A1.

6.Responding to the above, learned counsel for writ petitioner submitted that the earlier representations have been disposed of on the basis that there is no provision under the statute for levying concessional rate of property tax. This is incorrect as Section 124 of the Coimbatore City Municipal Corporation Act (Act xxv of 1981) which is made applicable to Hosur Corporation and more particularly the proviso thereto gives adequate statutory provision to levy concessional rate of tax.

7.In the considered view of this Court, the above can at best qualify as an argument for assailing aforementioned



25.02.2021 proceedings of the second respondent (bearing reference Na.Ka.No.5483/2018/A1) but it cannot be a ground to seek a second mandamus. Repeated mandamuses to dispose of representations on the same point is not desirable and case on hand definitely does not warrant a second mandamus as it is well open to the writ petitioner to challenge the 25.01.2021 proceedings of the second respondent.

8. Therefore, this Court deems it appropriate to dismiss the captioned writ petition albeit preserving the rights of the writ petitioner to challenge the aforementioned 25.02.2021 proceedings of the second respondent bearing reference Na.Ka.No.5483/2018/A1 in a manner known to law. If the writ petitioner chooses to assail this proceedings, the same will be dealt with on its own merits and in accordance with law without this order impeding such a process. This order will not serve as an impetus either. No costs.

Sd/-
Assistant Registrar(CS-II)

// True Copy //

Sub Assistant Registrar

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To

1. The Secretary,
State of Tamil Nadu
Municipal Administration and
Water Supply Department,
Secretariat, Chennai - 600 009.
2. The Commissioner,
Hosur City Municipal Corporation,
Bagalur Road, Opposite to Thillai Nagar,
Hosur - 635 109.
3. The District Collector,
Krishnagiri, Collectorate,
Krishnagiri, Tamil Nadu - 635 001.

+1cc to M/s.Leela and Co, Advocate, S.R.No.52069
+1cc to the Government Pleader, S.R.No.52432

W.P.No.21478 of 2021

PCH(CO)
RLP(01/11/2021)