



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No.13199 of 2016

and

WMP (MD) No.9942 of 2016

WEB COPY

Bharat Sanchar Nigam Ltd.,
Rep.by its Deputy General Manager (CM),
Tallakulam,
Madurai - 625 002.

... Petitioner

Vs.

The Executive Officer,
Batlagundu Panchayat Union,
Dindigul District.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the respondent's impugned order for demand of property tax from the petitioner for the period from 2014-15 and 2015-16, Na.Ka No.262/2014/A3, dated 20.06.2016 and to quash the same as malafide, contrary to law and against the principles of natural justice.

For Petitioner : Mr.A.Haja Mohideen

For Respondents : Mr.S.Kumar

ORDER

Heard the learned counsel on either side.

2.BSNL is the petitioner and it challenges the levy of property tax by the respondent local body. The stand of the petitioner is that the petitioner is a company formed by the Government of India and that the property in question stood in the name of Government of India and the mutation was made only on 13.06.2016. The petitioner would invoke Article 285 of the Constitution of India for exempting the said property from the levy of property tax. Though it is true that the mutation in the property tax register was made in the name of the petitioner only on 13.06.2016, the fact remains that the property was vested in the petitioner way back on 19.04.2011. In this regard, the order dated 21.12.2018 made in Rev.Apln.(MD)Nos.77 to 84 of 2018 makes this position clear. The impugned demand pertains to the year 2014-15 and 2015-16. When as per the order of the Hon'ble Division Bench, it is clear that the property was vested in favour of the petitioner, as early as on 19.04.2011, the fact



that mutation took place thereafter need not be taken note of. There is no ground to interfere with the impugned order. The writ petition is dismissed. No costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-

Assistant Registrar(CS-I)

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// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pmu

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

TO

The Executive Officer,
Batlagundu Panchayat Union,
Dindigul District.

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