



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 15.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WEB COPY

W.P.(MD)No.5755 of 2016
and
WMP(MD)Nos.5171 & 5172 of 2016

M/s.Reliance Communications Ltd.,
Reliance House,
No.6, Haddows Road, Nungambakkam, Chennai - 600 006.
Rep.by its Authorised Signatory ... Petitioner
-Vs.-

Aranthangi Municipality,
Rep.by its Municipal Commissioner,
Municipal Office, Aranthangi,
Pudukottai 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 pertaining to the proceedings on the file of the respondent in Na.Ka.No.5866/2006/A1 dated 11.03.2016 and the annexed demand notices issued to the petitioner and quash the same as illegal.

For Petitioner : Mr.J.Ravikumar
For Respondent : Mr.P.Mahendran

ORDER

Heard the learned counsel on either side.

2.The issue that arises in the writ petition is as to whether the respondent is justified in levying property tax on the mobile tower installed by the petitioner. When the petitioner and others came before this Court by filing WP(MD)Nos.2819 to 2841, 2000, 2001, 2003 to 2006 and 1771 to 1780 of 2010, vide common order dated 09.03.2020, the matter was remitted to the file of the respondent. Paragraph No.11 of the said order reads as follows :

"11.Considering the above facts and circumstances, I am inclined to pass the following order :

a.The petitioners shall treat the proceedings of the third respondent directing them to pay the tax as a show cause notice and shall offer their explanation within three weeks from the date of receipt of this order.



b.The petitioners are at liberty to raise all the grounds which they have raised in these writ petitions and also other grounds which are available to them.

c.On receipt of the same, the third respondent shall consider the objection and pass appropriate orders on merits and in accordance with law within a period of eight weeks thereafter.

d.Till such consideration by the third respondent, the third respondent shall not proceed further on the notice which was issued to the petitioners."

3.The specific contention of the learned counsel for the petitioner is that even though the petitioner had filed elaborate objection on 17.04.2010, the respondent had proceeded in the matter as if this court had sustained the levy. On this ground, the impugned order has been faulted and this writ petition came to be filed.

4.The learned counsel for the petitioner points out that the respondent has completely misconstrued the order passed by this Court. I am in full agreement with the said contention. The impugned order dated 11.03.2016 suffers from total non-application of mind. When this Court had set aside the order and remitted the matter to the file of the respondent to pass orders in accordance with law, the respondent had assumed that the demand aymment raised earlier had been ordered to be paid. The order impugned in this writ petition is set aside and the writ petition is allowed. I can only express my complete displeasure over the manner in which the impugned order has been passed. As a result of the irresponsible conduct of the person who passed the impugned order, the petitioner has been driven to file one more writ petition and the precious time of this Court has been consumed. I was inclined to order payment of costs. But the learned standing counsel for the respondent stated that burden may fall on the local body. Taking note of the submission of the learned standing counsel, I refrain from imposing any cost. Registry shall mark a copy of this order to the Commissioner, Municipal Administration, Chennai to consider taking appropriate action against the person who passed the impugned order. The writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

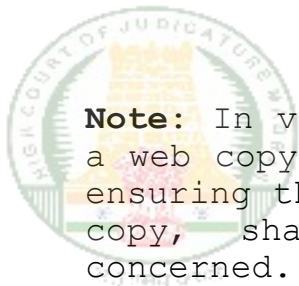
Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2021

Sub Assistant Registrar



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.

WEB COPY

To

1.The Municipal Commissioner,
Aranthangi Municipality,
Municipal Office, Aranthangi,
Pudukottai District.

2.The Commissioner,
Commissionerate of Municipal Administration,
11th Floor, URBAN ADMINISTRATIVE BLDG (OPP.CIBA BLDG)
75, Santhome High Road, MRC Nagar,
Raja Annamalai Puram, Chennai, Tamil Nadu 600028

+1 CC to M/s.C.MANIVANNAN, Advocate (SR-11639[F] dated 17/03/2021)

W.P. (MD)No.5755 of 2016

and

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15.03.2021

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MS/26.03.2021/3P.4C