WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

WRIT PETITION NO.3798 OF 2022

N.S.R.Kishore ... Petitioner

-Vs-

1. The District Collector,
   Thiruvallur District,
   Thiruvallur – 602 001.

2. The Revenue Divisional Officer,
   Ponneri, Thiruvallur District.

3. The Tahsildar,
   Ponneri Taluk
   Ponneri,
   Thiruvallur - 601 204.

4. The Village Administrative Officer,
   Edpalayam VAO Office,
   Upparapalayam Road,
   Alamathi Redhills,
   Chennai - 600 052. ... Respondents

PRAYER:-

Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the 4th respondent to collect the urban land tax for the petitioner's property situated in S.Nos.316/1E1A, 316/1E1B, 326/1A1A, 328/1A3, 330/2A, 330/3A and 332/2 in Patta No.2561 in Ponneri Taluk, Thiruvallur District as per the petitioner's representation dated 27.01.2022 to the respondents, within a time frame.

For Petitioner : Mr.V.Lakshminarayanan

For Respondents : Mr.S.Ravichandran
Additional Government Pleader

ORDER

The prayer sought for herein is for a Writ of Mandamus directing the 4th respondent to collect the urban land tax for the petitioner's property situated in S.Nos.316/1E1A, 316/1E1B, 326/1A1A, 328/1A3, 330/2A, 330/3A and 332/2 in Patta No.2561 in Ponneri Taluk, Thiruvallur District as per the petitioner's representation dated 27.01.2022 to the respondents, within a time frame.

2. The petitioner is having landed property at various survey numbers in Ponneri Taluk, Tiruvallur District, in respect of which since the property is liable to be assessed for Urban Land Tax, the same has already been assessed and, accordingly urban land tax has been collected from the petitioner for several years ie., from 2008 onwards till the year 2017.

3. However after 2017, all of a sudden the respondents especially the fourth respondent, who regularly used to collect the tax, has refused the collect the tax. According to the petitioner, the reason for such non-collection of urban land tax is that, there has been a civil suit filed by the neighbour of the petitioner with regard to the boundaries of the property and citing the pendency of the said suit, the fourth respondent has refused to collect the urban land tax from the petitioner. Therefore, in order to collect the urban land tax from the petitioner continuously, the petitioner made a representation on 27.01.2022 to all the respondents separately and since the same also has not been considered by the respondents, he has approached this Court by filing the present writ petition.

4. Heard Mr.V.Lakshminarayanan, learned counsel for the petitioner and Mr.S.Ravichandran, learned Additional Government Pleader appearing for the respondents.

5. Learned Additional Government Pleader would submit that, if at all the petitioner has already paid the urban land tax till the year 2017, that will be verified and for the remaining years, his request would be considered and if he is eligible to pay the urban land tax, necessary steps would be taken to collect the tax from the petitioner continuously.

6. I have considered the submissions made by the learned counsel appearing for both sides and have perused the materials placed on record.

7. Since the petitioner claimed that, he is the owner of the property in question, for which urban land tax was collected upto 2017 and all of a sudden since the respondents have stopped collecting the urban land tax from the petitioner, for which a

https://hcservices.ecourts.gov.in/hcservices/

WEB COPY

representation has been given by the petitioner on 27.01.2022, this Court feels that, a direction can be given to the respondents to consider the representation and to pass orders thereon. Ultimately, if the respondents come to the conclusion that the urban land tax can be collected from the petitioner continuously, they can do so.

8. In that view of the matter, this writ petition is disposed of with the following order.

- That there shall be direction to the respondents, especially the third and fourth respondents to consider the representation dated 27.01.2022 and to decide the same on merits and in accordance with law and, depending upon the decision to be made thereon, where if the respondents come to the conclusion that the urban land tax can be collected from the year 2017 onwards, they can collect.

- The needful as indicated above shall be undertaken by the respondents within a period of four weeks from the date of receipt of a copy of this order.

9. With the above directions, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

KST

To

1. The District Collector,
Thiruvallur District,
Thiruvallur - 602 001.

2. The Revenue Divisional Officer,
Ponneri, Thiruvallur District.

3. The Tahsildar,
Ponneri Taluk,
Ponneri,
Thiruvallur - 601 204.

https://hcservices.ecourts.gov.in/hcservices/

WEB COPY

4. The Village Administrative Officer,
Edpalayam VAO Office,
Upparapalayam Road,
Alamathi Redhills,
Chennai - 600 052.

+1cc to Mr.V.Lakshminarayanan, Advocate, S.R.No.12236
+1cc to the Government Pleader, S.R.No.12759

W.P.NO.3798 OF 2022

KG(CO)
PBS/09/03/2022

https://hcservices.ecourts.gov.in/hcservices/