



WEB COPY



W.P.No.6292 & 6300 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.6292 & 6300 of 2020 &
WMP.Nos.7407, 7409, 7415, 7416, 7418, 7405 & 7413 of 2020

Christus Rex Senior Secondary School,

Rep. by Correspondent,

Fr. V. Irudayaraj,

... Petitioner in WP.No.6292 of 2020

Nirmala Matriculation School,

Rep. by Correspondent

Sr. Felix Alwaras Mary. S.

... Petitioner in WP.No.6300 of 2020

Vs.

The Commissioner,

Uthagamandalam Municipality,

Udhagamandalam-643 001

The Nilgiris District

... Respondent in both WPs

Prayer in WP.No.6292 of 2020: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari, calling for the records of the respondent in respect of property bearing Door Nos. 210, 211, 212 and 213, Woodcock Road, Ward No.22, Uthagamandalam-643 001 in the Nilgiris District and the assessment nos. 068/022/01800, 068/022/01801, 068/022/01802, 068/022/01803, and the letter dated 05.10.2018 in reference ROC No. 8437/2018/A1, letter dated 29.11.2018 (received on 29.01.2019), and the consequential final demand notice dated 17.02.2020 in reference No.8437/2018/A1, followed by letter in Na.Ka.8437/2018/A1 dated 19.02.2020 and quash the same.



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Prayer in WP.No.6300 of 2020: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of certiorari, calling for the records of the respondent in respect of property bearing Door Nos.279 279/1 279/2 and 2793 Fingerpost Uthagamandalam -643 001 in the Nilgiris District and the Assessment Nos.068/027/01639 068/027/01640 068/027/01641 068/027/01642 and the letter dated 05/10/2018 in Ref. ROC No.8436/2018 /A1 and the consequential Final Demand Notices bearing Assessment Nos.068/027/01639 to 068/027/01642 dated 15/02/2020 in Ref. No.11777/2018 / A1 followed by letter Na.Ka.No.8486/2018 / A1 dated 21/02/2020 and quash the same.

In both WPs

For Petitioner : Ms.Sofia for
: Mr.P.Wilson Associates

For Respondent : No Appearance

COMMON ORDER

There is no appearance for the respondent/the Commissioner, Uthagamandalam Municipality, Udhagamandalam, the Nilgiris District.

2. The petitioners, Christus Rex Senior Secondary School and Nirmala Matriculation School, challenge a demand of property tax under the Tamil Nadu District Municipality Act, 1920. The challenge is premised on several grounds, one of them being the alleged errors, according to the petitioners, in the working of the tax.

3. In such a situation this Court is of the considered view that the petitioners ought to agitate the matter before the authorities as errors in computation are factual in nature.



4. In this connection, learned counsel for the petitioners would point out that revision petition dated 22.09.2018 and subsequent objections had been filed on behalf of the schools, without disposing which, the impugned demands of property tax have been reiterated.

5. In such circumstances, while this Court does not find any justification to intervene with the impugned demands, it is incumbent upon the authorities to dispose the revision petition of the petitioners dated 22.09.2018 and subsequent objections, prior to making any further demands for the periods to follow.

6. Thus, reiterating that the impugned demands of property tax stand confirmed, let the revision application of the petitioners and objections filed subsequently be disposed within a period of six weeks from today after hearing the petitioners.

7. For this purpose, the petitioners are permitted to appear before the authorities on Thursday, the 29th of November, 2022 at 10.30 a.m. without awaiting any further notice in this regard.

8. Upon appearance of the petitioners, let them be heard and a speaking order passed quantifying the demands to be paid for the forthcoming assessment years. This exercise shall be completed within a



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period of six weeks from the date of hearing, being 29.11.2022.

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9. These writ petitions are disposed as above. No costs. Connected miscellaneous petitions are closed.

Ska

14.11.2022

Index : Yes/No

Speaking Order/Non speaking Order

To

The Commissioner,
Uthagamandalam Municipality,
Udhagamandalam-643 001
The Nilgiris District



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Dr.ANITA SUMANTH, J.,
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