



WEB COPY



W.P. No.7366 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.7366 of 2020 and
WMP.Nos.8800 & 9361 of 2020

S.S.Srikanth

.... Petitioner

Vs.

The Commissioner of Municipality,
Narasingapuram, Attur Taluk,
Salem District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari, to call for the records relating to the distress notice of the Respondent dated 29.05.2019 and quash the same.

For Petitioner : Mr.G.Ilangovan

For Respondent : Mr.L.P.Maurya

ORDER

The petitioner is the owner of agricultural punja lands admeasuring 2.16 acres in Survey No.225/1B at Narasingapuram Village, Attur Taluk, Salem District.

According to the petitioner, the lands were leased to one Attur Steels Private Limited



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that had put up a superstructure thereupon (property/property in question). The property in question has been subject to property tax under the Tamil Nadu District Municipalities Act, 1920.

2. According to the petitioner, the property tax has been regularly paid upto 2012 when the company closed its business. While this is so, on and from 2016 onwards there had been demand for property tax culminating in the impugned distraint notice under Rule 30 to Schedule IV of the Tamil Nadu District Municipalities Act, 1920. Hence, the present writ petition.

3. The petitioner draws attention to various communications filed by him to the effect that the property has been vacated by the company as early as in 2013. He also draws attention to letter dated 11.06.2019, which he states, has been sent by the Company to the respondents with a copy marked to him.

4. To be noted that that communication does not contain any seal of the company and it is unknown as to who the addressee is. It is also not known as to whether this letter was ever received by the respondents. This letter constitute the only reference to the superstructure having been demolished in 2013. In any event, the question whether the superstructure still stands or when it was demolished is one



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of fact. Since the entirety of the proceedings hinge on that position, I believe that the respondents are the proper authority to decide that aspect of the matter.

5.The stand of the respondents is that special notices have been issued for assessment of the property as early as from 17.05.2013 onwards. These notices are, admittedly, received by the petitioner and have been placed in pages 17 to 20 of the compilation accompanying the typed set. Thereafter, final notices have also been issued to the petitioner in January 2014, which have been placed on file. It is only on 25.08.2015 and 19.04.2019 that the petitioner has written to the respondents expressing financial inability to meet the demand made. In these communications, there is nothing to the effect that the superstructure has been demolished by the Company on their vacating the property.

6.In light of the discussion as above, and seeing as several factual particulars ought to be taken note of in order to enable a proper view to be taken in the matter, let the petitioner appear before the respondent/Commissioner on 06.04.2023, who shall, after hearing the petitioner and considering the responses, if any filed by him, take a view on the submissions made, in accordance with law. If the respondent is inclined to accept the submissions made, after due inspection of the property in the presence of the petitioner and after consideration of the submissions, let orders of



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assessment be passed accordingly. This exercise shall be completed within a period of six (6) weeks from 06.04.2023.

7.Incidentally, the respondent also submits that if at all the building had been demolished, Section 89 of the Act requires the person to have so intimated the authorities and in the present case no such intimation has been furnished.

8.With this, and as no legal infirmity is pointed out in the impugned notice at this stage, this writ petition is dismissed. No costs. Connected miscellaneous petitions are closed.

28.03.2023

vs

Index: Yes/No

Speaking order

Neutral citation:Yes

To

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Dr.ANITA SUMANTH, J.

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