



W.A.No.3384 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.12.2023

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.A.No.3384 of 2023

Mohan

.. Appellant

Vs.

Dharapuram Municipality
Rep. by its Commissioner
Dharapuram, Tiruppur District.

.. Respondent

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 08.06.2023 in W.P.No.17071 of 2023.

For the Appellant : Mr.N.Ponraj

JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Heard Mr.N.Ponraj, learned counsel for the appellant.



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2. The present appellant had filed W.P.No.17071 of 2023 challenging the demand notice issued by the respondent Municipality. The writ petition was dismissed. Aggrieved thereby, the present appeal.

3. Learned counsel for the appellant submits that the demand notice was issued in May, 2023 in respect of the license fee due for the period 2004-05 and 2009-10. The demand notice could not be issued after such a prolonged period. It is further submitted by learned counsel that as per Rule 317 of the Tamil Nadu Urban Local Bodies Rules, 2023 [for brevity, "the Rules of 2023"], the respondent is required to file a suit for recovery of the license fee and they could not have just issued notice and sought to recover license fee as arrears of land revenue.

4. We have considered the submissions made by learned counsel for the appellant.



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5. The appellant does not dispute that he was a licensee of the respondent and is required to pay license fee. The license was canceled in the year 2014 on account of non-payment of license fee. Naturally, the appellant is liable to pay license fee. The Rules of 2023 cannot be read in isolation. Rule 317 of the Rules of 2023 is subservient to Section 116 of the Tamil Nadu Urban Local Bodies Act, 1998 [in short, "the Act of 1998"].

6. Section 116 of the Act of 1998 provides that "*without prejudice to institution of any proceedings for an offence under this Act or for the recovery of the entire amount by way of tax, licence, fees, costs, damages, compensation, charges, expenses, rents or penalty or other sums which under this Act or any rule made thereunder are due or any other amount remaining unpaid, such amount shall be a charge on the properties of such person and shall be recovered, as if it were an arrear of land revenue*".



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7. Sub-Rule (2) to Rule 317 of the Rules of 2023 is an additional remedy provided to the Municipality for recovery, as if it were arrears of land revenue. Under Section 116 of the Act of 1998 also a remedy is provided under the Act.

8. In the light of that, we do not find any error in the order passed by the learned Single Judge. The writ appeal, as such, stands disposed of. There will be no order as to costs. Consequently, C.M.P.No.27634 of 2023 is closed.

(S.V.G., CJ.)

(D.B.C., J.)
07.12.2023

Index : Yes/No
Neutral Citation : Yes/No

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To

1. The Commissioner
Dharapuram Municipality
Dharapuram, Tiruppur District.



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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(drm)

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