BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.07.2023**

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND
THE HONOURABLE **MR.JUSTICE R.VIJAYAKUMAR**

W.A.(MD)No.112 of 2014

Ramanathapuram District Central
Cooperative Bank Limited,
though its General Manager,
No.265E, Vandikkara Street,
Ramanathapuram. ... Appellant

Vs.

1.The Special Commissioner,
Commissioner of Land Reforms,
Chepauk, Chennai – 600 005.

2.The Assistant Commissioner of Urban Land Tax,
Madurai. ... Respondents

PRAYER:- Writ Appeal filed under Clause 15 of Letters Patent to set aside the order, dated 16.08.2012 passed by this Court in W.P(MD)No. 2668 of 2006.

For Appellant : Mr.D.Shanmugaraja Sethupathi
For Respondents : Mr.M.Sidharthan
Additional Government Pleader

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JUDGMENT

(Judgment of the Court was delivered by **DR.ANITA SUMANTH, J.)**

The appellant before us is the Ramanathapuram District Central Cooperative Bank Limited, which is aggrieved by an order passed by the learned Single Judge on 16.08.2012 dismissing its Writ Petition.

2.The prayer in the Writ Petition was for a Certiorarified Mandamus calling for and questioning an order passed by the Special Commissioner and Commissioner of Land Reforms/R1, dated 22.12.2005. The subject of that order related to levy of tax under the Tamil Nadu Urban Land Tax Act, 1966 (in short, Act) in respect of the property at Door No.41, Krishnarayar Teppakulam Street, Madurai, ad-measuring 18 grounds and 517 sq.ft. (in short land/land in question)

3.In brief, the dispute related to the valuation of the land in question for the purpose of fixing urban land tax (*in short ULT*) upto Fasli year 1403, ie., 1994. The impugned order, dated 16.08.2012 has dealt with the aspect of valuation of the land in question in an extremely detailed fashion confirming the concurrent findings of the second respondent, the Assistant Commissioner, Urban Land Tax (in short R2), the Revenue Divisional Officer (in short RDO) and Special Commissioner (in short R1). Thus and rightly, no arguments are advanced on the aspect of valuation or on the fixation of tax itself.

4.In the interest of completion, we may mention that the valuation is seen to have been made based on sufficient and relevant evidence that were taken into consideration by the authorities There is, in this context, a finding of fact by the learned Single Judge not disputed by the appellant to the effect that no records or evidences were produced by the Society to sustain their claim, despite sufficient opportunity having been granted to them in this regard.

5.Sole issue argued before us is that the order passed by the District Revenue Officer, dated 26.04.2004 is bereft of jurisdiction. The appellant argues that it filed an appeal against original order passed by R2, dated 22.12.2005 before the Sub-Judge under Section 4 of the Act. Section 4 requires the constitution of the Tribunal to be by an individual and Sub Section 2 thereof states that such individual shall be a Judicial Officer not below the rank of Subordinate Judge.

6.The appellant points that though the appeal was filed before the Sub Judge, it was transferred, ostensibly in error, to the District Revenue Officer, who thereafter, disposed the appeal on 26.04.2004.

7.This argument is flawed. Section 4 of the Act stood amended by virtue of the Tamil Nadu Urban Land Tax (Amendment), Act 1997 (Tamil Nadu Act 26/1997) and Section 4, both pre and post amendment reads as follows:

The Tamil Nadu Urban Land Tax Act, 1966	*Tamil Nadu Urban Land Tax (Amendment), Act 1997.*
Constitution of Tribunals 4. (1) The Government shall constitute as many Tribunals as may be necessary for the purposes of this Act. *(2) Each Tribunal shall consist of one person only who shall be a Judicial Officer not below the rank of Subordinate Judge.* *(3) Each Tribunal shall have such jurisdiction as the Government may, by notification, from time to time determine.*	*"4.Constitution of Tribunals.-(1)The Government shall constitute as many Tribunals as may be necessary for the purpose of this Act.* *(2)Each Tribunal shall consist of one person only who shall be and Officer not below the rank of District Revenue Officer.* *(3)Each Tribunal shall have such jurisdiction as the Government may, by notification, from time to time, determine."*

8.The appeal filed by the appellant before the Subordinate Judge was in the year 1995 and the amendment has taken place pending appeal before the Subordinate Judge. Thus, there is nothing erroneous, and in fact, it was the right thing to be done, for the Subordinate Judge, to transfer the appeal to the DRO. We find nothing untoward in this procedure. Thus passing of order dated 26.04.2004 is found to be legally correct and tenable.

9.That apart and importantly, order dated 26.04.2004 is not even the subject matter of the Writ Petition before us and thus we have no occasion whatsoever to look into the veracity or otherwise of that order. As against the said order dated 26.04.2004, the Society had filed a revision under Section 30 of the Act and the same has come to be rejected by way of the order dated 22.12.2005 passed by R1 impugned in this Writ Petition. With the passing of order dated 22.12.2005, the order of the DRO stands merged therewith and even on this score, we reject this argument. No other arguments are advanced assailing order dated 22.12.2005 and thus we find no cause to intervene.

10.In the light of the discussion as aforesaid, this Writ Appeal is dismissed. No costs.

[A.S.M.J.,] & [R.V.J.,]
04.07.2023

NCC :Yes/No
Index :Yes/No
Internet :Yes
cmr

To

1.The Special Commissioner,
Commissioner of Land Reforms,
Chepauk, Chennai – 600 005.

2.The Assistant Commissioner of Urban Land Tax,
Madurai.

DR.ANITA SUMANTH, J.
AND
R.VIJAYAKUMAR, J.

cmr

Judgment made in
W.A.(MD)No.112 of 2014

Dated:
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