



W.P.No.2587 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2587 of 2022

and

W.M.P.Nos.2721 and 2722 of 2022

M/s.Senthil Public School,
Represented by Chief Executive Officer (CEO)
Mr.T.Sundaresan

... Petitioner

Vs.

1.The Salem Municipal Corporation,
Represented by its Assistant Commissioner,
Having Office at Fort Main Road,
Shevapet, Salem – 636 001.

2.The Assistant Commissioner (i/c),
Suramangalam Zone-1,
Zonal Office,
Ramalinga Nagar, Old Suramangalam,
Salem – 636 005.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondents with respect to the property tax Demand Notice dated 21.04.2021 and the proceedings bearing Na.Ka.No.K20/80/2022 dated 19.01.2022 and 21.04.2021 and quash the same.



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For Petitioner : Mr.T.Gowthaman

For Respondents : Mrs.M.Devi

ORDER

This writ petition is of the year 2022.

2. Learned counsel for the respondents submits that there is no merits in the present writ petition.

3. It is submitted that in the Impugned Demand Notice itself, the petitioner has been given liberty to file a Statutory Appeal before the Taxation Appellate Tribunal within a period of 30/60 days as detailed below:-

“Take notice that in virtue of the power vested in the Commissioner under 121, 122, 123, 124 & 169 Section of Schedule II part II of Salem Corporation Act, 1994, the assessment in respect of your property situated in Jagir Ammapalayam Block No.5 Part Street in this Corporation has until further notice been fixed at/increased for reasons specified to the amount shown below with effect from the Half Year commencing 01-Apr-2018. In case you are dissatisfied with the assessment now fixed you can present revision petition to the Taxation Appellate Tribunal within thirty/sixty days from the date of service of this notice. If no complaint against or objection to the assessments presented within the above mention period of thirty/sixty days, the assessment will be final.”

4. The petitioner appears to be a School represented by its Chief



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Executive Officer (CEO) wherein, the petitioner has challenged the levy of property tax.

5. It appears that the petitioner had also approached this Court earlier in W.P.No.20426 of 2021, praying for waiver of building tax for educational institutions in the State.

6. The aforesaid writ petition was disposed by order dated 24.09.2021 whereby, the Court had directed the State to consider the representation of the petitioner.

7. In my view, there is no merits in the challenge to the Impugned Demand Notice.

8. The petitioner is liable to pay tax or in the alternative challenge the Impugned Proposal/Impugned Demand Notice under the provisions of the Tamil Nadu Urban Land Tax Act, 1966 as in force with effect from 13.09.2024.

9. With the above liberty, this Writ Petition is dismissed. No costs.



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Connected Writ Miscellaneous Petitions are closed.

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Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

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- 2.The Assistant Commissioner (i/c),
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C.SARAVANAN, J.

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