IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.3247 of 2023
&
WMP Nos.3294 & 3295 of 2023

M/s.Winomechanic Private Limited,
Represented by authorised signatory, R.Gomathy
Having Registered office at:
No.65, R.K.Nagar,
Choolaimedu,
Chennai 600 094. ... Petitioner

vs

1. The Deputy Collector
   Tiruvallur,
   Tiruvallur, District 601 201

2. The Executive Officer
   Gummidipoondi Town Panchayat
   Gummidipoondi,
   Tiruvallur District 601 201

3. The Executive Officer,
   SR Kandigai Panchayat,
   Tiruvallur
   Tiruvallur District 601 201. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari to call for the records relating to the impugned Order dated 21/10/2022 passed by the 2nd Respondent in Special Notice of Property Tax, New Assessment or Amendment, Assessment No.4532 and its consequent demand notice dated 28/12/2022 and quash the same.

For Petitioner : Mr.Surya Senthil
For Surana and Surana

For Respondents : Mr.P.Balathandayutham
Special Government Pleader for R1

Mr.P.Sanjay Gandhi,
Government Advocate for R2 and R3

ORDER

The petitioner asserts ownership over a property comprising two parcels of land and ad-measuring about 19.57 acres in the aggregate. The petitioner states that the property was purchased under document No.1441 of 2020, which was registered in the office of the Sub Registrar, Gummidipoondi. The dispute relates to a notice issued by the Gummidipoondi Town Panchayat claiming a sum of Rs.6,53,537/- towards property tax. According to the petitioner, this demand pertains to the entire extent of 19.57 acres, whereas the total extent of 19.57 acres comprises one parcel of about 4.63 acres which falls within the jurisdiction of the second respondent and a second parcel of 14.94 acres which falls within the jurisdiction of the third respondent. The petitioner states that it is ready and willing to pay the property tax demand in respect of areas falling within the jurisdictions of the second and third respondents, respectively. It is also stated that amounts demanded by the third respondent were duly paid.

2. Learned counsel for the petitioner referred to the sketches at pages 73 and 77 of the typed set to substantiate the contention that the smaller parcel falls within the jurisdiction of the second respondent and the larger parcel within the jurisdiction of the third respondent. However, he submits that the impugned notice pertains to the entire extent and that this is evident from the computation at page 38 of the typed set of papers.

3. In response to these submissions, Mr.Sanjay Gandhi, learned counsel, submits that the petitioner has only paid amounts due and payable to the third respondent for the area falling within its jurisdiction from 2017-18 to 2022-23. He further submits that the problem occurred because the predecessor in title of the petitioner applied for and obtained plan sanction for the entire extent of 19.57

acres.

4. Upon considering the aforesaid submissions, it is clear that the dispute has arisen because the two parcels constituting the total extent fall within the jurisdiction of two different local bodies. Since the impugned demand notice appears to pertain to the total extent of 19.57 acres, the demand made therein cannot be sustained. Hence, the demand notice is quashed.

5. As a corollary, W.P.No.3247 of 2023 is disposed of with the following directions:

(i) The second respondent is directed to issue a fresh demand notice in respect of the extent of 4.63 acres which falls within its jurisdiction. Upon receipt of such demand notice, the petitioner is directed to pay the amounts demanded therein, along with surcharge, if any, within a maximum period of 30 days from the date of receipt of such demand notice.

(ii) Such demand shall be raised after reckoning and giving credit to amounts already paid by the petitioner.

(iii) The petitioner is directed to continue making payments to the third respondent with regard to the extent of 14.94 aces which falls within the jurisdiction of the third respondent.

(iv) It is open to the petitioner to apply for rectification of the sanctioned plan. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

21.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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SENTHILKUMAR RAMAMOORTHY J.

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