IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.08.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.19113 of 2024
and
W.M.P.No.20961 of 2024

Maurice C.P.Devakaram ...Petitioner

Vs.

1. The Commissioner,
Department of Revenue,
Greater Chennai Corporation,
Ribbon Building,
No.53, Raja Muthiah Road,
Kannappar Thidal, Periyamet,
Chennai-600 003.
2. The Assistant Revenue Officer,
Greater Chennai Corporation Zone 10,
New No.177, Old No.64, N.S.K.Road,
Chennai-600 024.
3. S.Amal Raj ... Respondents

Prayer: This 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 2nd Respondent vide demand notice dated 14.06.2024 and quash the same.

For Petitioner	:	Mr.F.Tery Chella Raja
For Respondents 1 & 2	:	Mr.A.Arun Babu, Standing Counsel

ORDER

This Writ Petition has been filed by the petitioner challenging the impugned demand notice dated 14.06.2024 issued by the 2nd Respondent.

2. Mr.A.Arun Babu, learned Standing Counsel takes notice on behalf of the respondents 1 & 2.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The case of the petitioner is that the petitioner is residing at old No.4, New No.7, Mullai Street, Gandhi Nagar, Saligramam, Chennai 600 093 for the past 25 years. Originally, the petitioner was inducted as a tenant in the third respondent's premises for a monthly rent of Rs.3,000/- and has paid Rs.30,000/- as advance. Thereafter, the third respondent demanded and received a sum of Rs.4,00,000/- as loan for developing his business and on 15.09.2021, the petitioner had took the rental property by lease and paid a sum of Rs.5,50,000/- as lease amount to the third respondent. Thus, the petitioner had invested huge amount in the aforesaid property. The third respondent also

obtained huge loans from Banks and other financial institutions and had also borrowed huge amount from various persons. Further, the petitioner himself given hand loan of Rs.5,00,000/- in addition to the aforesaid amount obtained by the third respondent. After receiving all the amounts from the petitioner and also from the Bank, the third respondent absconded due to demanding of repayment of loans and his whereabouts not known. The petitioner had spent more than Rs.25,00,000/- for renovating the building, which got affected in the rainy season every year.

4.1. The main contention of the learned counsel for the petitioner is that, the third respondent without paying the property tax, water tax, sewage tax, etc., had absconded and the petitioner is burdened with paying the entire tax for the past 25 years, which is over and above the expenses incurred by him. At this juncture, the second respondent had issued the impugned demand notice dated 14.06.2024 addressed to the third respondent, however, the same was posted to the petitioner. In the said notice, demand of a sum of Rs.7,13,834/- is made towards arrears of property tax and directed to pay the same within a period of 15 days from the date of service of the demand notice. On failure of payment of said amount to the second respondent within the stipulated time, an action will be initiated for recovery of the same by issuing a warrant notice for distraint and sale of the movable property and or attachment and sale of immovable property as per the provision of Tamil Nadu Urban Local Bodies Act, 1998. Further, he would submit that the petitioner is apprehending, that the second respondent may initiate the proceedings by virtue of the sale of the aforesaid property, in which case, petitioner has supposed to vacate the aforesaid property. Hence, the petitioner has filed the present Writ Petition for passing appropriate orders.

5. Mr.A.Arun Babu, learned Standing Counsel for the respondents 1 & 2 would submit that the petitioner has no locus-standi to file the present Writ Petition challenging the property tax demand notice dated 14.06.2024 issued by the second respondent against the owner of the aforesaid property. If at all the petitioner is interested, he ought to have communicated about the said demand notice issued to him in the name of the owner of the aforesaid property. Instead of doing so, the petitioner approached this Court, which is not-permissible in law. Hence, he prays for dismissal of the present Writ Petition.

6. Heard the learned counsel for the petitioner as well as the learned

Standing Counsel for the respondents 1 & 2 and perused the materials available on record.

7. In the present case, the Writ Petition was filed by the petitioner/tenant of the aforesaid property. The procedure to collect the property tax, water tax, sewage tax, etc., were initiated against the owner of the aforesaid property. The demand notice was sent in the name of the owner of the aforesaid property, where the tenant is residing. In any way, if the tenant is interested to protect the property tax recovery, he should have handed over the demand notice/letter honestly to the owner of the property. However, instead of doing so, the petitioner/tenant has approached this Court without any locus-standi, since the demand notice was issued in the name of the owner of the aforesaid property. Hence, this Writ Petition is not maintainable and the same is liable to be dismissed.

8. In the result, the Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

05.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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Krishnan Ramasamy,J.,

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