



*W.P.(MD) No.10675 of 2024*

**WEB COPY** BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED: 10.07.2024**

**CORAM:**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No.10675 of 2024**

**and**

**W.M.P.(MD)Nos.9552, 9555 & 9556 of 2024**

1.M/s.Indus Towers Limited,  
Represented by its Legal Manager S.Prasanna.

2.P.Angalaeswari.

... Petitioners

**Vs.**

1.The Secretary,  
Municipal Administration and Water Supply Department,  
Government of Tamil Nadu,  
Fort St. George, Chennai.

2.The Commissioner,  
Commissionerate of Municipal Administration,  
“Ezhilagam”, Chepauk,  
Chennai – 600 005.

3.The Commissioner,  
Bodinayakannur Municipality,  
Bodinayakannur, Theni.

... Respondents



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**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the 3<sup>rd</sup> respondent under the impugned property tax demand notice dated 13.03.2024 for the property tax assessment No. 120/027/900168 issued under the Tamilnadu District Municipalities Act 1920 and the consequential demand/ destrain Notice dated 13.03.2024 issued under Sec. 269. A of the Tamilnadu Urban Local Bodies Rules 2023 Read with Sec 116-A of the Tamilnadu Urban Local Bodies Act 1998 in respect of the Building belongs to the 2<sup>nd</sup> petitioner situated at Door No. 25/2 KRP Complex VOC Nagar Bodinayakanur Theni District admeasuring 600 Sq.ft and quash the same as illegal, ultravirus and consequently direct the 3<sup>rd</sup> respondent as to no drastic and coercive steps are taken to prevent the 1<sup>st</sup> respondent from continuing uninterrupted functions of the telecome tower under the guise of demanding property tax.

For petitioner : Mr.M.Ponniah  
For respondents : Mr.S.P.Maharajan  
Special Government Pleader for R1 & R2  
Mr.A.Kannan  
Standing Counsel for R3  
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### **ORDER**

Heard learned counsel for the petitioner, learned Special Government Pleader for the respondents 1 and 2 and learned Standing Counsel for the third



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respondent.

2. The petitioner has challenged the impugned notice (Padivam 4) dated 13.03.2024 demanding the property tax together with surcharge balance of Rs.33,434/-. The demand has been made for a period between 2013-14 to 2023-24.

3. The case of the petitioner is that the petitioner is not liable to pay the property tax on the towers installed by the petitioner as per various decisions of this Court.

4. It is submitted that the National Telecom Policy, 1994, of the Government of India had liberalized the telecom service, which defined certain important objectives including the availability of telephone on demand, provisions of world class services at reasonable prices and universal availability of basic telecom services in villages.

5. It is submitted that the telephone towers are being established in the



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private properties with due leave an license or lease arrangements and by paying suitable compensation of the owners of the properties. Recognizing the necessity of such infrastructure development to carry out the nationalized mandate under the Telecom Policy, the Government of Tamil Nadu has also come in aid for establishing the services in the far nook and corner of the State.

6. The levy of property tax cannot be questioned as the local bodies as such the third respondent are depended on the revenue in the form of various taxes including property tax. If at all, the petitioner aggrieved by the demand, it is open for the petitioner to approach the Taxation Appellate Authority under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force with effect from 13.04.2023.

7. In view of the above, this Writ Petition is dismissed, with above liberty to the petitioner to file an appeal before the Taxation Appellate Authority under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, within a period of 30 days from the date of receipt of a copy of this order.



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8. Pending further orders of the Taxation Appellate Authority, the recovery proceedings shall be kept in abeyance.

10. It is made clear that this order will be revoked, in case the petitioner fails to file such an appeal within such time together with stay application before the Appellate Authority. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No  
Internet : Yes / No  
apd/JEN

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**C.SARAVANAN, J.**

apd/JEN

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