BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved on	02.08.2024
Delivered on	05.09.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.11410 of 2024
and
W.M.P.(MD) No.10147 of 2024

B.Venkatesh ... Petitioner

vs.

1. The Government of Tamil Nadu,
   Represented by its District Collector,
   Collectorate, Madurai 625 020.

2. The Commissioner,
   Madurai City Municipal Corporation,
   Anna Maligai,
   Madurai 625 002.

3. The Assistant Commissioner,
   Madurai City Municipal Corporation,
   Zone-3, Central,
   Madurai 625 001.

4.M/s.Indus Towers Limited,
Represented by its Director ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the records pertaining to the impugned notices issued by the 3rd respondent dated 15.03.2024, 03.05.2024 in respect of property tax Assessment No.115/052/096133 and consequential "Distraint" notice issued by the 3rd respondent dated 17.05.2014 and quash the same.

For Petitioner : M/s.M.Senthil Kumar

For Respondents : Mr.G.Suriyannath
Additional Government Pleader for R1
Mr.S.Vinayak,
Standing Counsel for R2 & R3
Mr.M.Ponniah for R4

ORDER

In this Writ Petition, the petitioner has challenged the impugned demand notices issued by the third respondent dated **15.03.2024** and **03.05.2024,** seeking to demand the arrears of property tax under the provisions of the **Madurai City Municipal Corporation Act, 1971** from 2011-2024.

2. The impugned demand notice dated **15.03.2024** has been issued in Form - 4 under the Tamil Nadu Urban Local Bodies Act, 1998 as in force with effect from 13.04.2023.

3. By the impugned demand notice dated **15.03.2024,** the third respondent has demanded a sum of **Rs.3,41,550/-** towards the arrears of property tax due and payable by the petitioner under Section 120 of the Madurai City Municipal Corporation Act, 1971 from first half of **2002-2003** to 2nd half of **2023-2024.**

4. By the impugned demand notices dated **03.05.2024,** the third respondent has demanded a sum of **Rs. 3,60,900/-**towards being the arrears of property tax due and payable by the petitioner under Section 120 of the Madurai City Municipal Corporation Act, 1971, for the period between **1st half** of **2002-2003** and **2024-2025**.

5 The impugned demand notice dated **15.03.2024** of the third respondent reads as under:-

FORM 4 (Sec rule 269 (1))

MADURAI MUNICIPAL CORPORATION

Zone-3(Central)

To

Mr./Mrs. 5. Bala Subramanian (Airtell-72002)

Door No............ Ward No.5.2.

Street Name SOUTH MASI STREET (1-116, 154 END)

Take notice that a sum of Rs. 34,1550/- is due from you as detailed hereunder on account of Property Tax to 115 10521906133 for the building situated in SOUTH MASI STREET CL-116.154. END)

If you fail to pay the sum due to the Madurai Municipal Corporation within fifteen days from the date of service of this notice, action will be initiated for recovery of the same by issuing a warrant notice for distraint and sale of your movable property and / or attachment and sale of your immovable property as permitted under section 116-A of the Tamil Nadu Urban Local Bodies Act, 1998 (Tamil Nadu Act 9 of 1999) (Amendment Act, 2022, No. 35 of 2022) or for recovery as an arrear of land revenue under section 116 of the said Act.

(DETAILS)

Ward No.	Assessment ID and Details	Period for which sum is due	Amount due (in Rs.)	Interest on amount due (in Rs.) if applicable	Total amount due (in Rs.)
52	115/052/90613 3	2002-I2003 to 2023-2024 II	341550		341550

Assistant Commissioner,

Zone-3(Central)

Madurai Corporation

6. The 2nd Demand Notice dated **03.05.2024** also reads almost identically. The case of the petitioner is that the tower that was installed over the building was not a 'building' within the meaning of Section 2(4) of the **Madurai City Municipal Corporation Act, 1971** and therefore, demand made in the impugned Form – 4 purportedly seeking to collect the property tax from the petitioner under Section 148 of the **Madurai City Municipal Corporation Act, 1971** was without jurisdiction and was therefore liable to be interfered with.

7. It is further submitted that the demand under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998 is without merits as the Act has come into force only with effect from **13.04.2023** and would not apply for the period covered in the impugned demand in **Form – 4**, dated **15.03.2024** and **03.05.2024**.

8. It is therefore submitted that the impugned demands are liable to be quashed as contrary to law and without authority of law and thus, in violation of Article 265 of the Constitution of India.

9. Arguing further, the learned counsel for the petitioner submits

that the property in building originally belonged to the petitioner's father late.Balasubramaniam, who died on 26.10.2022.

10. It is submitted that the property was divided between the petitioner, the petitioner's brother and petitioner's mother during the petitioner's father's lifetime and that the petitioner's brother was assigned rights over the ground floor, while the petitioner's mother and father retained the rights over the first floor while the petitioner was assigned terrace rights to put up construction over the building.

11. It is submitted that the petitioner's father, who was the main assessee of the building, during his lifetime, had never received any assessment notice for payment of tax. It is submitted that the petitioner installed the tower after **09.05.2006** as the renewal agreement with the fourth respondent is dated **23.09.2016** which records the date of the original lease with Indus Terrace Limited as **09.05.2006**.

12. The learned counsel for the petitioner submits that even otherwise, there are no provision under the **Madurai City Municipal Corporation Act, 1971,** to which empowers the official respondent to levy and collect property tax on mobile transmission towers installed over

a building and therefore, the demand were liable to be quashed.

13. That apart, it is submitted that by way of the demand notice dated **03.05.2024** property tax was demanded at **Rs.15,000/-** each from **2011-12** upto **2021-22**. It is submitted that the demand for the earlier period is also at **Rs.15,000/-** for a period of **2002-03.**

14. It is submitted that normally the property tax is revised once in **five years** and thus, it is evident that the demand of property tax at **Rs.15,000/**- p.a from the first half of the **2002-03** to second half of **2023-24** and thereafter, upto the first half of **2024-25** was without any merits.

15. It is submitted that since no assessment was made either against the petitioner or against the petitioner's father earlier, demand for the property tax retrospectively from the year **2002** on mobile transmission tower installed over the building cannot be countenanced.

16. On the other hand, the learned Standing Counsel for the respondents 2 and 3 would submit that there is a saving provision under Section 200 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force with effect from 13.04.2023.

17. Learned counsel for the respondent further submits that under the **Madurai City Municipal Corporation Act, 1971**, property tax was payable on all buildings and lands within city except those that were exempted under the said Act or any other law for the time being in force.

18. It is submitted that the definition of the “building” in **Section 2(4)(a)** of the **Madurai City Municipal Corporation Act, 1971** includes ‘metal’ or any other materials whatsoever.

19. It is therefore submitted that the definition of "building" in Section 2(4) of the **Madurai City Municipal Corporation Act, 1971,** is wide enough to cover cell phone mobile towers within its sweep.

20. It is therefore submitted that the definition includes any other structure whether of masonry, bricks, mud, wood, metal or any other materials whatsoever. It is therefore submitted that the “mobile transmission tower” is a metal structure and therefore attracted property tax.

21. The learned Standing Counsel for the respondents 2 and 3 would further draw attention to the decision of the Hon'ble Supreme Court rendered in **Ahmedabad Municipal Corporation vs. GTL**

Infrastructure Limited and others (2017) 3 SCC 545.

22. It is submitted that an identical definition which fell for consideration before the Hon'ble Supreme Court in the above case. It is submitted that there the **Gujarat Provincial Municipal Corporation Act, 1949** was amended by insertion of **Section 145A** which fell for consideration.

23. It is further submitted that it is beyond any shadow of doubt that tax was leviable and payable on the building as also mobile towers under **Section 120 of the Madurai City Municipal Corporation Act, 1971** read with Section **2(4)(a)** which defines the expression building.

24. It is submitted that under the **Tamil Nadu Urban Local Bodies Rules 1998 and the Tamil Nadu Urban Local Bodies Act, 1998** as in force with effect from **13.04.2023** a similar provision is available in **Section 82** for levying **property tax on buildings including telecommunication towers.**

25. It is submitted that the Repeal and Saving provisions in Section 200 of the **Tamil Nadu Urban Local Bodies Act, 1998** also makes it clear that though the **Madurai City Municipal Corporation Act, 1971**

stood repealed, notwithstanding such repeal, all Rules, by laws, notifications and notices, etc will be saved.

26. It is submitted notices were issued earlier under the provisions of the **Madurai City Municipal Corporation Act, 1971**, but were never responded and hence reminder were sent to the Petitioner.

27. In this connection, a reference is made to **Section 200(3)(c)**of the **Tamil Nadu Urban Bodies Act, 1998**, which reads as under:-

> "(*c*) *all rules, bye-laws, notifications, notice, orders, directions or any other proceedings issued and schemes framed and works sanctioned by the Government or the municipality concerned immediately before the date of the commencement of this Act shall so far as they are not inconsistent with the provisions of this Act, continue to be in force and be deemed to have been issued or framed or sanctioned under the provisions of this Act until they are superseded or modified or reissued under the provisions of this Act;"*

28. Therefore, it is submitted that there is no merits in the present Writ Petition.It is submitted that at best, the petitioner can be relegated to work out remedy in terms of **Section 100** of the **Tamil Nadu Urban Local Bodies Act, 1998.**

29. That apart, it is submitted that the original demands that were made against the petitioner's father has not been challenged and therefore, on this ground also the present Writ Petition is liable to be dismissed. A reference is made to para 5 of the counter which reads as under:

> "*5.It is submitted that as on today the Assessee has committed default and there is an arrears of Rs.3,60,900/- is due for the above Assessment. The Cell Phone Tower has been in existence from 2002 onwards and neither the Petitioner nor his father had questioned the Corporation's earlier demand. Now, the Petitioner has come forward with present Writ Petition with bald allegations and false averments as if the Cell Phone Tower was erected in the year 2006. The said averments are false and misleading. The Petitioner's father has let out the open terrace to the Cell Phone Company even in the year 2002 itself. The Petitioner's father had kept silent all these years during the life time. Now, the Petitioner, with an ulterior motive for unlawful gain in order to evade the tax has come forward with present Writ Petition. The Petitioner has not produced the registered lease agreement between the Petitioner father and 4th Respondent. It is submitted any lease beyond 1 year has to be registered as per Transfer of Property Act.*"

30. It is further submitted that in any event, lease was for a period beyond one year and therefore ought to have been registered in terms of

Section 17 of Registration Act, 1908. Therefore, the petitioner cannot take advantage of the violations committed by the petitioner and his father in not registering the lease agreement.

31. The learned counsel for the fourth respondent/owner of the tower appears through Video Conference and submits that there is a specific concession as far as the telecommunication towers are concerned.

32. In this connection, he would draw attention to **Section 14** of the **Telecommunication Act, 2023** which came into force on 24.06.2024. It is submitted that the telecommunication tower can never be subjected to property tax in view of the **Section 14** of the **Telecommunication Act, 2023**. **Section 14** of the **Telecommunication Act, 2023** reads as under:-

> "*14(1)A facility provider shall not have any right, title or interest in the property on which telecommunication network is established, except the right to use the property as provided under section 11 or section 12.*
>
> *(2) The telecommunication network installed on any property, shall not be subject to any claims, encumbrances, liquidation or the like, relating to such property.*
>
> ***(3) The telecommunication network installed on any property, shall not be considered as part of such property, including for the purposes of any transaction related to that property, or***

any property tax, levy, cess, fees or duties as may be applicable on that property.

(4) *Notwithstanding anything contained in any other law for the time being in force, no public entity, except with the permission of an officer authorised by the Central Government for this purpose, shall have the authority to take any coercive action, such as sealing, preventing access, or forcible shutdown of the telecommunication network established by an authorised entity, except where such actions may be necessary to deal with any natural disaster or public emergency."*

33. I have considered the arguments advanced by the learned counsel for the petitioner, learned Additional Government Pleader for the first respondent, learned Standing Counsel for the respondents 2 and 3 and learned counsel for the 4th respondent.

34. The decision of the Hon'ble Supreme Court **DTL Infrastructure**'s case (cited supra) is relevant. **Section 127** of the **Gujarat Municipal Corporation Act, 1949** is charging provision under which taxes were imposed on buildings.

35. **Section 127** of the **Gujarat Municipal Corporation Act, 1949** was amended by **Section 145A** of the **Gujarat Local Authorities Law Amendment Act, 2011. Section 145A** of the **Gujarat Local Authorities**

Law Amendment Act, 2011 and **Section 127** of the **Gujarat Municipal Corporation Act, 1949** which was charging section for levy of property tax on Mobile Transmission Towers read as under :-

Section 127 of the **Gujarat Municipal Corporation Act, 1949**	**Section 145A** of the **Gujarat Local Authorities Law Amendment Act, 2011**
Taxes to be imposed under this Act	***Tax on mobile towers**:*

(1) For the purposes of this Act, the Corporation shall impose the following taxes, namely- *(a) property taxes either under Section 129 or under Section 141-AA.* *(b) a tax on vehicles, boats and animals.* Provided that in the case of a local area constituted to be a City under sub-section (2) of section 3, until the expiry of a period of two years from the appointed day or of such further period not exceeding two years as the State Government at the request of the Corporation for such City may, by notification in the Official Gazette, specify, the provisions of this section shall have effect as if there had been substituted for the words "the Corporation shall impose" the words "the Corporation may impose".] ***[(c) a tax on mobile towers.]***	*(1) A tax at the rates not exceeding those prescribed by order in writing by the State Government in this behalf from time to time shall be levied on mobile towers from the person engaged in providing telecommunication services through such mobile towers.* (2) *The Corporation shall from year to year, in accordance with Section 99, determine the rates at which the tax shall be levied."*

[(1A) Notwithstanding anything contained in the proviso to sub-section (1), in the case of the Municipal Corporation of the City of Rajkot, for a period of two years commencing on the 19th November, 1975, the provisions of sub-section (1) shall have effect, and shall be deemed to have had effect, as if with effect on and from the 19th November, 1975 there had been substituted for the words "the corporation shall impose" the words "the Corporation may impose" in the said sub-section (1).] (2) In addition to the taxes specified in sub-section (1) the Corporation may for the purposes of this Act and subject to the provisions thereof impose any of the following taxes, namely:- [* * * * * *]; [* * * * * *] *(c) a tax on dogs;* [(cc) a tax on entertainments:] *(d) a theatre tax;*	

(e) a toll on animals and vehicles [* *] entering the City; (f) any other tax "[(not being a tax on professions, trades, callings and employment)]]][or octroi] which the "[State] Legislature has power under the [Constitution] to impose in the [State]. [(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.] (3) The municipal taxes shall be assessed and levied in accordance with the provisions of this Act and the rules. (4) Nothing in this section shall authorise the imposition of any tax which the "[State] Legislature has no power to impose in the "[State] under the "[Constitution].	

36. Thus, tax on **“mobile tower”** was prescribed under Section 145A of Gujarat Local Authorities Law amendment Act, 2011.

37. The amendment was made into the provisions of the said Act, in the year 2011. Along with insertion of Section 145-A slew of other amendments to the said Act were also made. The Act also inserted the definition of ‘**mobile tower**’ in Section 2(34-AA). The definition of “**building,”“land”** and “**mobile tower”** in the said Act, read as under:-

Section 2(5)	***Section 2(30)***	***Section 2(34-AA)***
“building” includes a house, out-house, stable, shed, hut and other enclosure or structure whether of masonry, bricks, wood, mud, metal or any other material whatever whether used as a human dwelling or otherwise, and also includes verandahs, fixed platforms, plinths, doorsteps, wall including compound walls and fencing and the like”	*“land” includes land which his being built upon or is built upon or covered with water,benefits to arise out of land,things attached to the earth of permanently fastened to anything attached to the earth and rights created by legislative enactment over any street;*	*“mobile tower” means a temporary or permanent structure, equipment or instrument erected or installed on land or upon any part of the building or premises for providing telecommunication services*

38. The challenge to the amendment to the provisions of Gujarat Provincial Municipal Corporation Act, 1949 *vide* **Gujarat Local Authorities Law Amendment in 2011** was accepted by the Gujarat High Court. The said decision was reversed by the Hon'ble Supreme Court in the above mentioned decision. The Court in Hon'ble Supreme Court in **DTL Infrastructure**'s case (cited supra) held as under in paragraph:-

> *"32. Viewed in the light of the above discussion, if the definition of "land" and "Building" contained in the Gujarat Act is to be understood, we do not find any reason as to why, though in common parlance and in everyday life, a mobile tower is certainly not a building, it would also cease to be a building for the purposes of List II Entry 49 so as to deny the State Legislative the power to levy a tax thereon. Such a law can trace its source to the provisions of Schedule VII List II Entry 49 of the Constitution."*

39. Thus, the decision of the Hon'ble Supreme Court in **DTL Infrastructure**'s case (cited supra),also makes it clear that a special provision of levying the property tax on telecommunication towers was justified in view of Section 145-A of **Gujarat Local Authorities Law Amendment in 2011** which amended the provisions of the **Gujarat**

Provincial Municipal Corporation Act, 1949.

40. A similar provision is conspicuously absent in the **Madurai City Municipal Corporation Act, 1971**. The provisions of the **Tamil Nadu Urban Local Bodies Act, 1998** also contains the similar provision for levying of property tax specifically the property under **Section 82** of the **Tamil Nadu Urban Local Bodies Act, 1998** as in force from **13.04.2023**. Thus, property tax is leviable on all lands, buildings, **telecommunication towers** and **storage structure**. Section 82 reads as under:-

Section 82 - Levy of property tax.—

(1) The property tax shall be levied on all lands, buildings, ***telecommunication towers*** *and storage structures built on, or attached to, land within the municipality.*

(2)(a) In relation to any building newly constructed or where any addition or alteration has been made to any existing building, the owner or occupier of such buildings ;

b) where the title of any building or land is transferred, such transferee ; and

(c) in relation to any building or land, in the event of death of the person primarily liable to the

payment of property tax, the person on whom the property is transferred, shall furnish to the Commissioner within such date as may be prescribed, a return for such building or land containing such details as may be prescribed for the assessment or reassessment of the property tax to the said building or land.

(3) In the case of reassessment or general revision of any property tax leviable under this Act, the owner or occupier of any building or land shall furnish to the Commissioner within such time as may be prescribed, a return in such form containing such details as may be prescribed for the assessment of property tax to such building or land.

(4) If any owner or occupier of any building or land fails to furnish a return as required under sub-section (2) or sub-section (3) or furnishes an incomplete or incorrect return, the Commissioner or any person authorised by him in this behalf, shall cause an inspection to be made and also to make such local enquiries as may be considered necessary, and based on such inspection and information collected, shall prepare a return and a copy of the return shall be furnished to the owner or occupier of the building or land.

(5) On receipt of a return under sub-section (2) or sub-section (3) or on the basis of the return prepared by the Commissioner under sub-section (4) and after considering the objections, if any, received, the Commissioner shall determine the property tax payable in accordance with the provisions of this Act and shall send an intimation to that effect to the person concerned.

(6) In the case of failure to furnish a return under sub-section (2) or under sub-section (3), the Commissioner shall, in addition to the tax determined under sub-section (5), direct the owner or occupier of any building or land to pay by way of penalty a sum of rupees two thousand or five percent of the property tax determined under sub-section (5), whichever is higher.

(7) For the purpose of assessment of property tax for any building or land in the municipality, the Commissioner or any officer authorised by him in this behalf may enter, inspect, survey and measure any building or land, after giving due notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for this purpose.

(8) The property tax on building and land shall, subject to the prior payment of the land revenue, if any, due to the Government thereon, be a first charge upon the said building or land and upon the movable property, if any, found within or upon such building or land and belonging to the person liable to pay property tax."

41. Under **Section 120** of the **Madurai City Municipal Corporation Act, 1971,** if the council by resolution determines that a property tax for general purposes shall be levied, such tax shall be levied

on all “buildings” and “lands” within the City save those exempted by or under this Act or any other law. Section 120 of the Madurai City Municipal Corporation Act, 1971 reads as under:

> “*120. Description of property tax.—*
>
> *(1) If the council by resolution determines that a property tax for general purposes shall be levied, such tax shall be levied on all buildings and lands within the City save those exempted by or under this Act or any other law.”*

42. Under Section 120 of the Madurai City Municipal Corporation Act, 1971, Tax can be levied only on “buildings” and “land”.

43. Section 2(4), of the Madurai City Municipal Corporation Act, 1971 defines the expression ‘building’. Similarly, Section 2(3) of Madurai City Municipal Corporation Act, 1971 defines the expression “ land”.

44. These the definition in the Madurai City Municipal Corporation Act, 1971 reads as under:-

Section 2(4)	Section 2(30)
(4) "Building" includes - (a) a house, out-house, stable, latrine, godown, shed, hut, wall and any other structure whether of masonary, bricks, mud, wood, metal or any other material whatsoever; (b) a structure on wheels or simply resting on the ground without foundations; and (c) a ship, vessel, boat, tent, van and any other structure used for human habitation or used for keeping or storing any article or	"land" includes land which is being built upon or is built upon or covered with water,benefits to arise out of land,things attached to the earth of permanently fastened to anything attached to the earth and rights created by legislative enactment over any street;

45. The definition of building as in **Section 2(4**) of **Madurai City Municipal Corporation Act, 1971** clearly did not include mobile telecommunication towers. Only for the first time under the provisions of the **Tamil Nadu Urban Local Bodies Act, 1998,** as it came into force with effect from **13.04.2023,** a charging proviso in the form under Section 82 of the Act, made it possible for levy of property tax on telecommunication towers.

46. It is evident that there was no independent charging provision

for levying property tax on the “mobile towers” “**telecommunication towers”** under the provisions of the **Madurai City Municipal Corporation Act, 1971**. Therefore, independent of such a provision for charging tax on “mobile towers” under the provisions of the **Madurai City Municipal Corporation Act, 1971**, the respondent/Madurai Corporation was not entitled to demand property tax on towers on the strength of **Section 120** of the **Madurai City Municipal Corporation Act, 1971**.

47**.** The word definition of “buildings” and “lands” in **Section 82** were substituted with the expression ‘lands, buildings, “**Telecommunication Towers”** and **“storage structures”** built on, or attached to, land’ by **Tamil Nadu Act, 35 of 2022** with effect from **13.04.2023**. More or less, the method of determination of tax is similar under new dispensation under the provisions of **Tamil Nadu Urban Local Bodies Act, 1988.**

48. Therefore, the impugned demand made for the period during which property tax was payable on “**building”** under the provisions of the

Madurai City Municipal Corporation Act, 1971, cannot extend to levy of property tax on the"**telecommunication towers**".

49. This would however not prejudice the rights of the official Respondents to levy the property tax on the building on its annual rental value as was contemplated under the provisions of the **Madurai City Municipal Corporation Act, 1971** by including the value of rents received by the petitioner from renting of space for the erecting and installation for operation of the **Mobile Telecommunication network.** However, this would be subject to the period of limitation under the prescribed **Madurai City Municipal Corporation Act, 1971**.

50. Therefore, it is held as follows:-

i) There is no scope for demanding property tax independently on Mobile Telecommunication towers under the provisions of the **Madurai City Municipal Corporation Act, 1971**for the Petitioner**;**

ii) However, the value of annual rent of the buildings would include the rent received from leasing of space for Mobile Telecommunication Towers for computation of annual value of building under the provisions of the **Madurai City Municipal Corporation Act, 1971**.

iii) Mobile Telecommunication towers are separately liable to property tax under **Section 82** of the **Tamil Nadu Urban Local Bodies Act, 1998**. However, Mobile Telecommunication towers are not taxable in the hands of the petitioner under Section 14 of the **Telecommunication Act,2023.**

iv) Mobile Telecommunication towers may be liable to tax under the provisions of the**Tamil Nadu Urban Local Bodies Act, 1998**when read in conjunction with Section 14 of the**Telecommunication Act,2023**in the hands of the of the fourth respondent for the period after the commencement of said **Tamil Nadu Urban Local Bodies Act, 1998.**

51**.** Under these circumstances, the impugned demand notices are quashed and the cases are remitted back to the respondent to issue separate demand for the period covered by the provisions of the Tamil Nadu Urban Local Bodies Act, 1971, and to issue a revised demand notice under the provisions of the **Madurai city Municipal Corporation Act, 1971** after re-determining the annual rental value of building by including the rentals received from the renting of the space in the building to the 4th Respondent for its Mobile Telecommunication Network under the provisions of the **Madurai city Municipal Corporation Act, 1971.**

52. The demand under **Madurai city Municipal Corporation Act, 1971** shall however be made subject to the period of limitation prescribed under the Act as may be applicable to the provisions of the **Tamil Nadu Urban Local Bodies Act, 1998.**

53. This writ petition stands disposed with the above directions. No costs. Consequently, connected miscellaneous petition is closed.

05.09.2024

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

apd/kkd

To:

1. The District Collector,
   Collectorate, Madurai 625 020.

2. The Commissioner,

Madurai City Municipal Corporation,
Anna Maligai,
Madurai 625 002.

3. The Assistant Commissioner,
Madurai City Municipal Corporation,
Zone-3, Central,
Madurai 625 001.

C.SARAVANAN, J.

apd/kkd

Pre-Delivery order made in
W.P.(MD) No.11410 of 2024

05.09.2024