



W.P.(MD) No.27382 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.27382 of 2023

and

W.M.P.(MD)Nos.23527 and 23528 of 2023

R.Baskaran

... Petitioner

Vs.

The Commissioner,
Karur Corporation,
Karur.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the notice dated Nil issued by the respondents qua the land of the petitioner situates at T.S.Nos.1255 and 1258/3, bearing Door Nos.64 B, C (O) and 149(N) Dindigul Road, Karur and quash the same as illegal and consequently, directing the respondent to assess the property tax qua the said property afresh in accordance with the provisions of the Karur City Municipal Corporation Act, 2022.

For Petitioner : Ms.H.Jasima Yasmin
for M/s.Ajmal Associates

For Respondent : Mr.K.Balasubramani
Standing Counsel



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ORDER

WEB COPY The petitioner has challenged the impugned demand notice seeking to attach his property on 13.02.2023. The distraint notice is sought to be challenged on the strength of the order passed by this Court in W.P. (MD)No.7774 of 2017 on 05.07.2022 rendered in the context of Section 345 of the Tamil Nadu District Municipalities Act, 1920.

2. It is submitted that the respondents have demanded property tax for the period starting from 2001-2002 and therefore, it is clearly in violation of Section 345 of the Tamil Nadu District Municipalities Act, 1920 as it stood till 24.06.2008 and thereafter. It is submitted that in terms of amendment to Section 345 of the Tamil Nadu District Municipalities Act, 1920 vide Tamil Nadu Act 36 of 2008, the period of limitation was increased to 12 years from 3 years.

3. It is noticed that this Court vide order dated 20.11.2023 had directed the petitioner to deposit a sum of Rs.5,00,000/-. The learned counsel for the petitioner submitted that the petitioner has deposited the amount of Rs.5,00,000/- pursuant to the order passed by this Court on 20.11.2023.



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4. The learned Standing Counsel for the respondent would submit that the restriction in Section 345 of the Tamil Nadu District Municipalities Act, 1920 as amended by the Tamil Nadu Act 36 of 2008 will not apply to the facts of the case, as the petitioner was issued with repeated demand notices.

5. However, the petitioner failed to pay the tax due demanded from him. It is submitted that the petitioner has accumulated the liability and therefore, the question of pressing the limitation under Section 345 of the Tamil Nadu District Municipalities Act, 1920 does not arise.

6. The respondent has now filed a detailed calculation giving arrears of tax payable by the petitioner from 2004-2005, wherein the arrears of property tax has been arrived at Rs.28,06,393/-.

7. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Standing Counsel for the respondent.

8. The respondent has not filed counter affidavit.



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WEB COPY 9. Be that as it may, the petitioner is directed to pay 50% of the amount quantified by the respondent *i.e.*, Rs.9,35,745/- for the period starting from 2012-2013, within a period of four weeks from the date of receipt of a copy of this order, over and above the amount, which was directed to be deposited by this Court, vide order dated 20.11.2023. The petitioner may file a statutory appeal before the Taxation Appeal Committee in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, as in force with effect from 13.04.2023 subject to such deposit and appeal within such time, all recovery proceedings shall be kept in abeyance.

10. This Writ Petition stands disposed of with the above direction.

No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No
Neutral Citation: Yes / No
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16.04.2024

To

The Commissioner,
Karur Corporation,
Karur.



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C.SARAVANAN, J.

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