IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2025

CORAM

THE HONOURABLE MRS JUSTICE T.V.THAMILSELVI

SA No. 2040 of 2004

UMAPATHY

Appellant(s)

Vs

The Ranipet Municipality
Rep. by its Commissioner
Vellore Dist.

Respondent(s)

PRAYER : Second Appeal filed under Sec.100 of Civil Procedure Code, praying to set aside the judgement and decree dated 23.02.2004 made in A.S.N. 35 of 2003 passed by Subordinate Judge, Ranipet, Vellore District confirming the judgement and decree dated 26.11.2002 made in O.S.No. 22 of 2000 passed by District Munsif, Ranipet, Vellore Dt.

For Appellant(s): Mr.P.Mani

For Respondent(s): Dr.S.Suriya
Addl. Govt. Pleader

JUDGMENT

The appellant, who is the plaintiff filed a suit in O.S.No. 22 of 2000 on the file of District Munsif Court, Ranipet, Vellore District seeking for the relief of declaration and permanent injunction and the same was dismissed by the trial court. Against which, he preferred an appeal in A.S.No. 35 of 2003 on the file of Sub-Judge, Ranipet, Vellore District, wherein the first appellate judge on analysing the facts and evidence on record, dismissed the appeal by confirming the findings of trial judge. Challenging the said concurrent findings, he preferred this Second Appeal.

2. Heard both sides.

3. Inspite of sufficient time given to the respondent Municipality, they have not filed any objections. On seeing the facts, from the year of 2000 onwards, the plaintiff approached the court for fixing the correct tax and as per the calculation memo, three door numbers viz., 67B/1, 67/A and 67B/2 are the subject in issue in this Second Appeal, in which Door Nos.67B/1 and 67B/2 are used as on date as residential and door No.67A is used as commercial.

Therefore, considering the nature of property, the calculation memo submitted on the side of appellant/plaintiff is taken into consideration. Furthermore, the adjacent buildings subject in issue also compared to fix the calculation of tax is ascertained. Accordingly, the calculation memo submitted by learned counsel for appellant is accepted and the same is applicable upto 2021-2022. Liberty is granted to the respondent Municipality to reassess the tax for the assessment year 2023-2024 onwards and the respondent Municipality is empowered to fix the new tax as per manner known to law. The appellant is directed to pay arrears of tax to the respondent Municipality within a period of three months from the date of receipt of judgement. Accordingly, this Second Appeal is ordered. Findings of court below set aside. Suit partly decreed. No costs.

21-04-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1. Subordinate Judge, Ranipet

2. District Munsif, Ranipet.

3. The Commissioner,
Ranipet Municipality
Vellore Dist.

4. The Public Prosecutor, High Court, Madras

5. Section Officer, VR Section, Madras High Court.

T.V.THAMILSELVI J.

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