IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **24.01.2025**

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.19041 of 2022

Dr.G.Ramesh ... Petitioner

vs.

1.The Special Commissioner,
Tiruvannamalai Corporation,
Tiruvannamalai 606 601.

2.The Chairman,
Tax Appellate Committee,
Tiruvannamalai 606 601. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Proceedings passed in Na.Ka.No.610/2007/A3, dated 18.04.2022 on the file of the 1st respondent herein, quash the same and consequently direct the 2nd respondent herein to hear and dispose of the petitioner's appeal dated 21.03.2022 in accordance with law and on merits and within a stipulated period.

For Petitioner : Mr.K.Govi Ganesan

For Respondent 1 : Mr.L.P.Maurya

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ORDER

The petitioner has challenged the impugned communication dated 18.04.2022 issued by the first respondent / Special Commissioner, Tiruvannamalai Corporation. By the impugned communication, the petitioner has been called upon to pay arrears of vacant land tax under the provisions of the Tamil Nadu District Municipalities Act, 1920 for the period from 01.09.2009 up to the date of the aforesaid order. The petitioner's father had earlier approached the Additional District Munsif's Court at Tiruvannamalai in O.S.No.210 of 2012, wherein the petitioner's father had prayed for the following relief:

"Suit for declare that the levy of the tax for the plaintiff plots has detailed in the plaint schedule is void, directing the defendants 1 to 3 by means of an order of injunction to place a resolution before the Municipal Council through the 4th defendant to fix the rate as per G.O.No.151 (M.S) dated 20.08.2009 for 'B' Grade which has bee mentioned in the table with detailed rates, and for costs."

2. The aforesaid suit was dismissed by the Court vide the Judgment and Decree dated 17.12.2021 by giving direction to the petitioner to file an appeal before the Taxation Appellate Committee under Schedule – IV of the Tamil Nadu District Municipalities Act, 1920. The petitioner had also file an appeal although belatedly on 21.03.2022. The said appeal has not been considered instead the first respondent has now issued the impugned order. The admitted position is that the petitioner or his father have not paid vacant land tax for the period from 01.09.2009.

3. According to the petitioner, the tax which has been levied has to be

in consonance with G.O.Ms.No.151 dated 20.08.2009 effective from 01.09.2009. The petitioner's appeal deserves for consideration although it is belated. Since the petitioner has also not paid the vacant land tax for all the period, to balance the parties it is inclined to direct the Taxation Appellate Committee under Schedule – IV of the Tamil Nadu District Municipalities Act, 1920 read with relevant provisions from Tamil Nadu Urban Local Bodies Act, 1990 within a period of ***three months*** from the date of receipt of a copy of this order, subject to the petitioner depositing a sum of Rs.20,00,000/- out of the demand made in the impugned communication for a sum of Rs.32,68,508/-. This amount shall be paid within a period of ***thirty days*** from the date of receipt of a copy of this order.

4. Accordingly, this writ petition is disposed of on the above terms. No costs.

24.01.2025

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

To

1.The Special Commissioner,
Tiruvannamalai Corporation,
Tiruvannamalai 606 601.

2.The Chairman,
Tax Appellate Committee,
Tiruvannamalai 606 601.

C.SARAVANAN, J.,

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