IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2026

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THE HONOURABLE MR.JUSTICE **S. SOUNTHAR**

S.A.No.41 of 2025
and
C.M.P.No.921 of 2025

R.Subramaniam
S/o.D.M.Rukamangatha Pillai
No.4, 5th Street, V.A.K.Nagar, Arni Town
Thiruvannamalai District. ... Appellant

Vs.

Arni Municipality
Rep. By its Commissioner
Arni Town. ... Respondent

Prayer:

Second appeal is filed under Section 100 of Code of Civil Procedure code, praying to set aside the judgment and decree dated 19.08.2024 made in AS.No.26 of 2015 passed by the Subordinate Judge at Arni, Tiruvannamalai District, reversing the decree and judgment dated 29.10.2014 made in O.S.No.09 of 2012 on the file of the District Munsif Court at Arni, Tiruvannamalai District.

For Appellant	:	Mr.K.Venkatasubban M/s.Sarvabhauman Associates
For Respondent	:	Mr.B.Tamilnidhi Additional Government Pleader

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JUDGMENT

The plaintiff in the suit is the appellant. He filed a suit seeking declaration that the demand notice issued by the defendant Municipality directing the plaintiff to pay a sum of Rs.31,920/- as arrears of tax for the year 2007 to 2012 was null and void and for consequential injunction restraining the defendant Municipality from taking any coercive steps. The suit was decreed by the trial Court on 29.10.2014. Aggrieved by the same, the defendant Municipality filed the first appeal and the same was allowed on 19.08.2024. Aggrieved by the said judgement and decree passed by the First Appellate Court, the plaintiff has come before this Court.

2. According to the plaintiff, he is the owner of the building standing in the suit property and the same has been in his possession and enjoyment for residential use.

3. It is the specific case of the plaintiff that the defendant Municipality without any prior notice issued the impugned demand notice, calling upon the plaintiff to pay a sum of Rs.31,920/-. Since the said demand notice was issued without following the procedure contemplated under the Tamil Nadu District Municipalities Act, 1920

[hereinafter "said Act" for the sake of brevity] the instant suit was filed seeking the above said reliefs.

4. The defendant filed a written statement and resisted the suit on the ground that the plaintiff was not entitled to approach the Civil Court without seeking reduction of the assessed tax before the competent authority in the Municipal Office. In sum and substance, the suit was resisted only on the ground that the plaintiff had not availed the alternate remedy available before the competent authority.

5. Before the trial Court, the plaintiff was examined as P.W.1 and seven documents were marked as Exs.A1 to Exs.A7. On the side of the defendant, one witness was examined as D.W.1 and five documents were marked as Exs.B1 to Exs.B5.

6. The trial Court came to the conclusion that the impugned demand notice was issued without prior notice and hence, decreed the suit. Aggrieved by the same, the defendant Municipality filed a first appeal in A.S.No.26 of 2015 on the file of the Sub-Court, Tiruvannamalai District. The First Appellate Court, held that the plaintiff failed to avail the alternate remedy before the Taxation Appeal Committee constituted under the said Act and hence, the jurisdiction of the Civil Court is barred. Accordingly, the first appeal filed by the defendant Municipality was

allowed and the suit was dismissed. Aggrieved by the same, the plaintiff has come before this Court.

7. The learned counsel for the appellant would vehemently contend that Rule 9 of the Taxation and Finance Rules [hereinafter "said Rules" for the sake of brevity] framed under Schedule IV of the said Act, provides that whenever there is an enhancement of the building tax assessment, the Executive Authority shall send a special notice to the owner or occupier of the building to enable the owner of the building to seek redressal before the Taxation Appeal Committee. In the case on hand, the defendant Municipality failed to give prior notice as per the Statutory Rules. Since the procedure contemplated under the Statutory Rules has not been complied with, the plaintiff is entitled to approach the Civil Court seeking declaration regarding the invalidity of the demand notice issued by the defendant Municipality. In support of the said contention, the learned counsel for the appellant relied on the judgment of the ***K.A.Arokkiam Vs. The Dindigul Municipality*** reported in ***2010 (2) CTC 51.***

8. A perusal of the pleadings of parties would indicate that it is the specific case of the plaintiff that the tax in respect of the suit building has been assessed by the defendant Municipality without issuing notice to the

plaintiff and the impugned demand notice has been issued calling upon the plaintiff to pay arrears of tax as fixed without prior notice.

9. Rule 9 of said Rules formed under Schedule IV of the said Act reads as follows:

> *"9. When assessment books have been prepared for the first time and whenever a general revision of such books has been completed, the Executive Authority shall give public notice stating that revision petitions will be considered if they reach the municipal office within a period of sixty days from the date of such notice in the case of the Government, a railway administration or a company, and of thirty days from the said date in other cases. The notice shall be affixed to the notice board of the municipal office and on the same day be published in the Municipality by beat of drum :*
>
> *Provided that in every case where there is an enhancement in the assessment, the Executive Authority shall also cause intimation thereof to be given by a special notice to be served on the owner or occupier of the property concerned:*
>
> *Provided further that, in every case where a special notice is required to be served on the owner or occupier under the first proviso, the period of sixty days and thirty days referred to in this rule shall be calculated from the date of service of such special notice."*

10. Rule 11 of said Rules under Schedule IV of the said Act reads as follows:

"11. Any person may, at any time, not being less than thirty days before the end of a half-year, move the executive authority by revision petition to reduce the tax to which he is liable for the forthcoming half year on the ground that the annual or capital value of the property in respect of which the tax is imposed has decreased since the assessment of the property was last made or revised."

11. Therefore, it is clear that before enhancement of the tax, the Executive Authority of the Municipality shall give a special notice to the owner of the building regarding the proposed enhancement of the tax. Within 30 days from the date of receipt of notice, the owner of the building is entitled to move a revision before the Executive Authority under Rule 11 of said Rules seeking reduction of the tax. In case, the procedure contemplated under the said Rules is not followed, the appellant would be entitled to approach the Civil Court as per the decision cited by the learned counsel appearing for the appellant.

12. However, in the case on hand, it is seen from the typed set of papers, that Ex.A7 dated 13.07.2010 is a special notice issued by the defendant Municipality to the plaintiff. In the light of Ex.A7, the submission of the learned counsel for the appellant that the defendant enhanced the tax without issuing prior notice to the plaintiff is not

acceptable. Immediately, on receipt of the special notice, the plaintiff is expected to submit his objection to the Executive Authority of the defendant Municipality by invoking Rule 11 of said Rules. Without availing the said alternate remedy available under the Statutory Rules, the plaintiff is not entitled to move the Civil Court.

13. It is a settled law that whenever a Special Enactment prescribes a procedure or remedy for redressal of the grievance, a party affected by the action shall avail the remedy provided under the Special Enactment. The remedy of revision provided under Rule 11 of said Rules to the Executive Authority of the defendant Municipality impliedly bars the jurisdiction of the Civil Court. The Hon'ble Supreme Court in ***Dhulabhai Vs. State of Madhya Pradesh,*** reported in ***1968 SCC OnLine SC 40***, categorically held that when there is a special remedy provided under a Special Enactment, the jurisdiction of the Civil Court is excluded. The First Appellate Court, relying on the above said judgement, came to the conclusion that the civil suit filed by the plaintiff is not at all maintainable.

14. This Court does not find any error or perversity in the finding of the First Appellate Court. No substantial question of law arises for consideration in this Second Appeal.

15. Accordingly, the Second Appeal stands dismissed. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

13.03.2026

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No

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To

1. The Sub-Court,
   Arni, Tiruvannamalai District.

2. The District Munsif Court
   Arni, Tiruvannamalai District.

S. SOUNTHAR, J

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