

IN THE COURT OF ADDITIONAL DISTRICT MUNSIF, POLLACHI

**PRESENT: Thiru. M.S.SREENATH, B.A., B.L.,(Hons) L.L.M.,
Additional District Munsif, Pollachi**

Friday, the 27th day of March 2026

O.S. No. 30/2020

CNR No.TNCB-13000051-2020

The Pollachi Co-operative House
Construction Society Limited,
Pollachi, Rep. by its Secretary

... Plaintiff

-Vs-

The Pollachi Municipality,
Rep., by its Commissioner

... Defendant

This suit came up for final hearing before me in the presence of Mr.K.P.Shanmugam, learned Counsel for the Plaintiff and in the presence of Mr.S.Devasenathipathi, learned counsel for Defendant. Upon hearing the arguments of both sides and upon perusing the materials on record and having stood over for consideration till this day, this court passes the following:

JUDGMENT

This suit has been filed by the plaintiff for (a) declaring that the assessment order for door No.D26 as per the special notice No.076/0001969 in assessment No.076/035/02083 as repeated in the demand notice dated 18.09.2019 is null and void, capricious, ultravires and illegal and is not binding upon the plaintiff, (b) declaring that the assessment order for door No.D26/2 as per the special notice No.076/0001970 in assessment No. 076/035/02084 as repeated in the demand notice dated 18.09.2019 is null and void, caprious, ultravires and illegal and is not binding upon the plaintiff, c) declaring that the assessment order for door No D26/1 as per the

special notice No.076/0001971 in assessment No. 076/035/02085 as repeated in the demand notice dated 18.09.2019 is null and void, caprious, ultravires and illegal and is not binding upon the plaintiff, (d) consequentially, granting a permanent injunction in favour of the plaintiff from restraining the defendant subordinates from carrying out the attachment as per the attachment notice dated 24.01.2020 against the suit property and the movables kept in the suit property (e) to grant the costs of the suit (f) to grant such other further relief that are deemed fit and proper in the circumstance of this case.

2. THE AVERMENTS IN THE PLAINT IN BRIEF:

(2.1) It is submitted that, the plaintiff is a registered co-operative society registered under the TamilNadu Co-operative Societies Act. The suit property fully described in the schedule to the plaint belongs to the plaintiff society. It is submitted that, the suit property was constructed mainly for the purpose of running a school for the benefit of the poor people who cannot afford to join any expensive schools. Actually the suit property has been leased out to a school in the name of Rukumaniammal Higher Secondary School and for the last 29 years the school is running in the suit property.

(2.2) As submitted above the plaintiff is a registered co-operative society with the main purpose of purchasing properties and developing residential colonies and selling the house sites to the members at a very very low and reasonable price without any profit motive and purely with service motive. The Magalingapuram colony and Jothinagar colony are examples to the services rendered the by the society. The suit property is situate in Jothinagar "D" colony As submitted above the suit property has been leased out to a school on a very nominal rent. Hundreds of the students from Jothinagar and the surrounding villages are benefited by the school. The school is

also run purely with service motive and absolutely there is no profit motive in running the school. As a matter of policy no capitation fees or donations are collected from the students and the school fees is very very low almost equal to the fees collected by the Government schools. This fact can be verified by enquiring the students and the parents.

(2.3) It is submitted that, the defendant issued three notices captioned as special notice in notice No.076/0001969 and No.076/0001970 and No.076/0001971 with assessment Nos.076/035/02083 and 076/035/02084 and 076/035/02085. There are three door numbers for the suit property with door Nos.D26 and D26/1 and D26/2. It is submitted that, in the notice it is mentioned that for door No.26 for the half year from 01.10.2017 the value for assessment has been fixed at Rs.3,80,696/- and the tax has been fixed at Rs.74,426/-, Similarly in the 2nd assessment notice for door No.26/2 the half yearly value from 01.10.2017 has been fixed at Rs.2,32,196/- and the tax has been fixed at Rs.45,394/-. In the 3rd notice for door No.D26/1 the half yearly value from 01.10.2017 has been fixed at Rs.4,00,060/- and the tax has been fixed at Rs.78,212/-. It is submitted that, the property owner is the plaintiff. But, all the notices have been served upon the Headmistress of the Rukumaniammal Higher Secondary School. The school has nothing to do with the ownership of the property. The school is only a tenant.

(2.4) It is submitted that, the headmistress of the school forwarded the notices to the plaintiff. For all the three notices a common objection letter dated 25.10.2018 was sent by the plaintiff to the defendant. It is submitted that, the property is situated at a remote area almost at the end of Pollachi municipal limit. It is also surrounded by villages only. It is far away from the Central Bus stand and Railway Station by about 4 kilo meters there is no frequent bus connectivity to Jothinagar colony where the suit

property is situate and Pollachi Town. The assessment notice is dated 10.10.2018. But, the assessment has been made from 01.10.2017. The building was also constructed about 29 years ago. The annual rent for the school is only Rs.24,000/- is submitted that, the rental income from the suit property is duly secouted and audited. As submitted above the fees collected from the students is very meager. The amount collected from the students is sufficient only for the books and forms and other minor expenses. All other maintenance expenses is undertaken only by the plaintiff.

(2.5) It is further submitted that, before fixing the assessment an opportunity must be given to the concerned assessee. After considering the representations made by the assessee only assessment should be made. But, the plaintiff was not at all given any opportunity to represent the case. The defendant has arbitrarily has fixed the assessment. It is submitted that, while making any assessment the rental income from the property must be considered. The value of the property must also been fixed and before fixing the value proper measurements should be made regarding the property in the presence of the plaintiff and the nature of the construction unused portions age of the building and the proper area of the building must be taken into account. The location of the building and the utility value of the building also must be taken into account. But, the defendant has not at all considered all these aspects and inspite of repeated demands the measurements of the building and the mode of assessment was not at all furnished to the plaintiff. In the objection notice dated 25.10.2018 the plaintiff has explained all the above facts and if a situation arises to pay the tax as fixed by the defendant it will be impossible to run the school or in the alternative the students should be taxed and exorbitant fees should be collected from the students to meet the tax payments. As submitted above the students are from very backward and down droned families. If high level fees is collected most of the

students may discontinue the studies. In the reply notice dated 25.10.2018 all the above details have been mentioned.

(2.6) It is submitted that, consequent to the objection notice dated 25.10.2018 the defendant did not conduct any enquiry. The defendant also did not furnish the details regarding the measurements taken by the defendant for the suit property and how the value was arrived at and the assessment mode. The other details as the resolution passed by the municipality for fixing the assessment also was not furnished. It is submitted that, without giving any reply to the objection letter sent by the plaintiff and without furnishing the details requested by the plaintiff and without few compliance of the legal provisions pertaining to the tax fixation again the defendant issued another demand notices dated 18.09.2019 demanding the amounts as detailed hereunder.

(2.7) It is submitted that, the defendant has not conducted any enquiry consequent to the objection notice dated 25.10.2018. In all fairness the defendant ought to have conducted the enquiry after the objection notice dated 25.10.2018 and ought to have passed an order either accepting or rejecting the objections. He ought to have furnished the particulars requested by the plaintiff. But, without considering all these aspects again the unilateral and arbiter order dated 18.09.2019 has been issued arbitrarily without following the procedures and without due compliances of the provisions. For this demand notice also the plaintiff issued a suitable objection letter dated 01.10.2019 explaining all the above mentioned factors and further stating that the school is following only State Board Syllabus and not Matriculation Syllabus and students fees can be fixed to suit the property tax and no donation or capitation fees is collected from the students. In the reply notice all these details have been mentioned.

(2.8) It is submitted that, ignoring all these representations made by the plaintiff again the defendant has issued an attachment notice stating that if the amount is not paid the movables will be attached on 30.01.2020 and auction of the attached properties will be conducted on 04.02 2020. The defendant has totally ignored the fact that the property sought to be attached are school properties and if the attachment is carried out the school itself will have to be closed and without tables and chairs the school cannot be run. Further, the movables mentioned in the attachment notice are also exempted from attachment. It is submitted that, the suit property is only one building with three door numbers and three assessment numbers. Only a common attachment order for the suit property has been issued. Hence, the cause of action is only similar and common for the entire suit property with three different door numbers. Hence, a common suit is filed.

3. WRITTEN STATEMENT FILED BY THE DEFENDANT

(3.1) The plaint is false, frivolous, vexatious and not maintainable either on law or on facts of the case. Except as to matters those that are expressly admitted herein the rest are put to strict proof by plaintiffs. The averments made in para 1 of the plaint that the suit property belongs to the plaintiff society has to be proved by plaintiff. In the suit property a School under the name and style, "Ruckmaniammal Higher Secondary School" alone is running. Since the levy of tax is for the School, tax has been levied in the name of the School. The averments made in para 2, 3 & 4 are self-serving averments for which the defendant has no connection of whatsoever.

(3.2) The defendant submits that there are three door numbers for the School, "Ruckmaniammal Higher Secondary School" in Door No.26, 26/1, 26/2 therefore three different special notice of demand of property tax had been issued as detailed in the paras 5 and 6 of the plaint. Therefore the special notices 076/0001969, 076/0001970, 076/0001971 with assessment numbers 076/035/02083,

076/035/02084, 076/035/02085 are issued to the "Ruckmaniammal Higher Secondary School". The defendant submits that, the "Ruckmaniammal Higher Secondary School" is in occupation and possession of the properties with Door Numbers 26, 26/1, 26/2. The special notice of demand was issued to the competent authority who is in possession of the property for which the tax was levied. Therefore the averments that the plaintiff is the owner of the suit property and notice ought to have been issued by the plaintiff does not arise.

(3.3) As admitted by the plaintiff, the headmistress of the School who received the notices of the defendant have forwarded the same to the plaintiff. In such a circumstance the plaintiff ought to have impleaded the School also as a necessary party. The defendant submits that the School is located within the territorial limit of the defendant, therefore tax is levied in accordance with the directions of the Government. The defendant submits that it is not the duty of the defendant to enquire for what amount the plaintiff leased out the suit property to the School and what is the annual rent received by the plaintiff. The defendant would levy the tax to properties based on the area, nature of the building and usage of the building. Therefore the tax was fixed by the defendant in accordance with Municipal Laws.

(3.4) The averments made in para 11 of the plaint is incorrect. Before assessing the property to levy tax, the building of the School was measured by the Town Planning Authority after serving due notices to the School authority. The Town Planning Authorities of the defendant measured the suit property on 18.05.2018 and based on the report of the Town Planning Officer of this defendant, the tax was assessed. Therefore as an occupier of the premises, "Ruckmaniammal Higher Secondary School", the School authorities got knowledge of the measurements made by the officials of the defendant. It is true that the plaintiff has submitted an objection on 25.10.2018 to the special notices of the defendant. But the objections are

self serving one.

(3.5) The averments made in para 12 of the plaint that the defendant did not furnish any details regarding the measurements taken by the defendant is incorrect. The measurements were taken in the presence of the School authorities and they were present all along with the officials of the defendant. Therefore they got knowledge of the measurements. The defendant submits that demand notices dated 18.09.2019, demanding the amount detailed in the notices are in accordance with the measurements already made. The objection notice sent by the plaintiff dated 01.10.2019 is but a repetition of the objection raised earlier on 25.10.2019. Since the defendant have followed all the procedures, the plaintiff cannot call the notice of the defendant dated 18.09.2019 issued arbitrarily. Since the 18.09.2019 notice was not complied the attachment notice dated 30.01.2020 was issued by the defendant to realise the taxes.

(3.6) The defendant submits that the plaintiff has suppressed the real facts and filed the suit. Originally the School premises whether Government owned or Private Schools, no property tax was levied. The Tamil Nadu Government has by way of amending the Tamil Nadu District Municipality Act 1920, enabled the Municipal authorities to levy taxes for self financing colleges and the Private Schools, The said amendment published in the Tamil Nadu Government Gazette on 25.01.2018. Based on the said amendment in the District Municipality Act, the Commissioner of Municipal Administration, Chennai in its letter dated 15.03.2018, advised the defendant to make proper measurements and to fix the tax in accordance with the available area and to assess the tax. Based on the said letter, the defendant in its resolution dated 04.04.2018 decided to carryout the direction of the Director of Municipal Administration. In this connection, the defendant Municipality have made a public notice in the leading Newspaper, the proposal to assess the taxes to the

School buildings. After the public notice in the Daily Newspaper was widely published the defendant took step to measure the buildings of Schools which are liable to pay taxes through the Town Planning Officer and assessment were made and taxes were fixed. Therefore the defendant had acted in accordance with the amended District Municipalities Act, 1920. Therefore, whenever a visit to the School was made proper notices were served on the Occupier namely the Head of the Institutions. The defendant had not acted arbitrarily or against law.

(3.7) In this connection, the defendant submits that there are nearly 21 Private Schools are running within the Pollachi Municipal limits. As a matter of fact some of the leading Schools in the defendant Municipal limit knocked the doors of the Hon'ble High Court of Madras challenging the notices of the defendant. But their grievances were negative by the Hon'ble High Court of Madras. Therefore when the notices issued by the defendant demanding the taxes assessed by the defendant are in accordance with District Municipality Act, the plaintiff being the owner of the School is liable to pay the same.

(3.8) Further the plaintiff being a public sector is well aware that the Government Gazette Notification, Publication in Daily Newspaper and private notices to the concern Head of Departments are deemed to be notices served on the plaintiff. Therefore the plaintiff cannot say that the defendant have not furnished the public documents. Therefore the defendant have acted in accordance with law and followed the procedure laid down by the Commissioner of Municipal Administration and measured the properties and assessed the taxes and sent special notices and attachment notices to realize the taxes due from the Schools concern. Therefore absolutely there is no cause of action for the suit and the alleged cause of action is false. This defendant therefore prayed to dismiss the suit with costs.

4. Issues:

On considering the pleadings of both parties the following issues were framed on 14.10.2020.

1. Whether the special notice No.076/0001969 in assessment No 076/035/02083 and notice No.076/0001970 in assessment No. 076/035/02084 is valid and legal one?

2. Whether the plaintiff is entitled for the relief of declaration as prayed for?

3. Whether the plaintiff is entitled for the relief of permanent injunction as prayed for?

4. Whether the plaintiff is entitled for the costs of the suit?

5. What other reliefs?

As the 3rd notice was mistakenly omitted in issue No.1 due to oversight, the issue No.1 is recast as follows:

1. Whether the special notice No.076/0001969 in assessment No 076/035/02083, special notice No.076/0001970 in assessment No. 076/035/02084 and special notice No.076/0001971 in assessment No. 076/035/02085 are valid and legal one?

Since sufficient evidence has already been recorded with regard the 3rd notice as well, the recasting of the issue No.1 would not prejudice either party and there is no need to reopen the suit for additional evidence.

5. Trial:

On the side of the plaintiff, PW1 was examined and ExA1 to Ex A13 were marked. On the side of the defendants, DW1 was examined and Ex.B1 to Ex.B7 were marked.

6. Arguments:

(6.1) Heard the learned counsel on both sides and perused the materials for available on record. The learned counsel for the plaintiff argued that PW1 has deposed in terms of the plaint and proved the plaintiff's case by exhibits Ex.A1 to Ex.A13 and hence the suit is entitled to be decreed. The learned plaintiff counsel argued that the suit special notices are issued in the name of the school who is only a tenant and not in the name of the plaintiff who is the owner of the property. The learned plaintiff counsel argued that despite the objection for the plaintiff dated 25.10.2018, the defendant did not conduct any enquiry but proceeded to issue suit demand notices and hence the suit special notices and suit demand notices are illegal and ultravires and therefore they are liable to be declared as such.

(6.2) The learned defendant counsel argued that the tax assessment and demand has been made properly as per the rules in force. The learned defendant counsel argued that the PW1 did not submit any document authorising him to depose on behalf of plaintiff even after his retirement. The learned defendant counsel argued that the plaintiff has failed to prove his case and hence the suit is liable to be dismissed.

7. Issue No. 1 to 3:

(7.1) Both sides heard. Records perused. Rival submissions considered. In the present suit, it is admitted fact that the defendant had issued three special notices Ex.A1 to Ex.A3 in the name of the suit school on 10.10.2018. It is also admitted fact that the plaintiff had submitted his objections Ex.A4 dated 25.10.2018 to the defendant and Acknowledgment card for the same is Ex.A5. The defendant in his written statement has explicitly admitted the receipt of the objection from the plaintiff the defendant in his written statement had neither denied the title of the plaintiff nor

the tenancy of the suit school. The defendant in his written statement has explicitly stated that the plaintiff being the owner of the school is liable to pay the taxes and that notices for assessment were served on the occupier namely head of the institutions. Hence, it is clear that the defendant has admitted that the plaintiff is the owner of the suit property while the suit school is the occupier of the same. The lease deeds Ex.A12 and Ex.A13 also support the aforesaid statement.

(7.2) The plaintiff has contended that the special notices ought to have been sent in the name of the plaintiff as they are the owner and also contended that the defendant did not conduct any enquiry despite the objections Ex.A4. The suit special notices are issued under Rule 8, 9, 10 of Schedule IV of Tamil Nadu District Municipalities Act 1920. Hence the relevant Rule 8, 9, 9A, 10, 12, 13 of Schedule IV of Tamil Nadu District Municipalities Act 1920 are extracted as follows:

“8. (1) The assessment books shall be completely revised by the Executive Authority once in every five years.

(1-A) (a) Notwithstanding anything contained in sub-rule (1), the State Government may, for sufficient cause, from time to time, by order —

(i) postpone the general revision of assessment of books,

(ii) stay any proceedings relating to the general revision of assessment books, for a period of one or more half-years at a time but not exceeding in any case seven half-years:

Provided that such postponement or stay shall not affect any subsequent general revision of assessment books.

(b) Where the stay is vacated or the period of stay expires, the State Government may direct that proceedings for the general revision of assessment books shall be either commenced de novo or continued from the stage at which such

proceedings were stayed.

(2) The Executive Authority may amend the assessment books at any time between one general revision and another by inserting therein or removing therefrom any property or by altering the valuation of any property or the amount of tax or subject to any rules which the State Government may make in this behalf, by substituting therein for the name of the owner of any property, the name of any other person who has succeeded by transfer or otherwise to the ownership of the property. Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made:

Provided that when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year except where the fair rent of a building together with land appurtenant to it has been determined by the Controller under the Tamil Nadu Buildings Lease and. Rent Control Act, 1946

Provided further that the decision of the Executive Authority in any disputed case of transfer of ownership of a property shall not give the transferee a legal title to the property.

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.

9-A. (1) Notwithstanding anything contained in these rules, where there is an enhancement in the assessment of property tax payable for the half-year commencing from the 1st October 1987 and the owner or occupier of the property concerned has been given a special notice about the enhancement of the property tax payable by such owner or occupier, the said special notice shall be treated as modified to the extent specified below, namely :-

(i) In the case of buildings constructed after the 1st April 1982, but before the 1st October 1987, the enhancement of property tax shall not exceed fifty per centum of the property tax payable immediately before the 1st, October 1987.

(ii) In the case of buildings used for residential purposes —

(a) there shall be no enhancement of property tax for thatched buildings;

(b) the enhancement of property tax shall not exceed one hundred per centum of the property tax payable immediately before the 1st October 1987, if such building is wholly or partly occupied by the owner;

(c) the enhancement of the property tax shall not exceed two hundred per centum of the property tax payable immediately before the 1st October 1987, if such building is wholly let out.

(iii) In the case of buildings used for non-residential purposes, the enhancement of property tax shall not exceed three hundred per centum of the property tax payable immediately before the 1st October 1987.

(2) Notwithstanding anything contained in these rules, the revision petitions filed by the persons who have failed-to file revision petitions before the 29th October

1987 to reduce the tax in response to the special notices enhancing the property tax with effect on and from the 1st October 1987 during the period commencing from the 29th October 1987 and ending with the 31st March 1988, shall, for all purposes, be deemed to be and to have always been, validly filed within the period referred to in rule 9.

(3) The Executive Authority shall dispose of the revision petitions to reduce the tax already filed and those deemed to have been filed in terms of sub-rule (2) subject to, and in accordance with, the provisions contained in sub-rule (1).

10. In every case in which between one general revision and another, the Executive Authority assesses any property for the first time or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the property tax is leviable, the Executive Authority shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the municipal office within sixty days from the date of service of such notice in the case of the Government, a railway administration or a company, and within thirty days from the said date in other cases.

12. No petition under rule 4, 9 or 10 or 11 shall be disposed of unless the petitioner has been given a reasonable opportunity to appear either in person or by authorised agent and to represent his case.

13. Immediately after the disposal of a revision petition, the Executive Authority shall inform the petitioner or his authorised agent, either orally or in writing, of the orders passed thereon, shall direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such intimation], or if the amount is not yet due,

within fifteen days from the date on which it becomes due, and shall, if necessary, cause the assessment books to be corrected.”

(7.4) Upon careful consideration of the aforesaid rules, it is clear that special notices under the said rules can be issued either to the owner or the occupier. Hence issuance of the suit special notices to the suit school who is the occupier is legally valid. However, the said rules also contemplate a statutory period of 30 days from the date of service of notice for the owner or occupier to raise objections against the assessment. Rule 12 mandates that reasonable opportunities must be given for the petitioner under the aforesaid rules while rule 13 mandates the communication of the order passed on such objections.

(7.5) The defendant in his written statement has admitted the receipt of the objections Ex.A4 dated 25.10.2018. The acknowledgment card Ex.A5 shows the receipt of the objections by the defendant to be on 31.10.2018. All the suit special notices Ex.A1 to Ex.A3 have been issued on 10.10.2018 only. The objections Ex.A4 dated 25.10.2018 refers to all the suit special notices Ex.A1 to Ex.A3 have been issued on 10.10.2018. Hence it is clear that the plaintiff has filed his objections within the statutory period. The plaintiff has pleaded that no enquiry has been conducted on the objections Ex.A4. The said pleading was not specifically denied by the defendant and hence it amounts to admission. Hence it is clear that the defendant has proceeded to issue the demand notices Ex.A6 to Ex.A8 dated 18.09.2019 without conducting enquiry mandated under the Act on the objections Ex.A4. It is pertinent to note that the plaintiff has also filed another objections Ex.A9 on 01.10.2019. The defendant in his written statement has stated the objections Ex.A9 to be only a repetition of the objections Ex.A4.

(7.6) Hence it is clear that no enquiry has been conducted on the objections Ex.A4 and Ex.A9 despite the statutory mandate. It is a violation of principles of natural justice namely “*Audi alterum partem*” which is “no one should be condemned unheard.” Hence it is clear that the suit demand notices Ex.A6 to Ex.A8 have been issued against the statutory mandate and principles of natural justice and therefore they are null and void, capricious, ultravires and illegal and not binding upon the plaintiff. Hence the plaintiff is entitled to declaration as such. It is also clarified that this declaration does not bar the defendant from making fresh assessment and collection of taxes for the disputed period as per law in force.

(7.7) Since the suit demand notices Ex.A6 to Ex.A8 are declared as null and void, capricious, ultravires and illegal and not binding upon the plaintiff, the attachment notice Ex.A11 also becomes null and void, capricious, ultravires and illegal and not binding upon the plaintiff. Hence no action can be taken based on the same. Hence the plaintiff is entitled to permanent injunction as prayed for. It is also clarified that this declaration does not bar the defendant from taking action through fresh attachment notices for collection of taxes for the disputed period as per law in force. Hence these issues are decided in favour of the plaintiff.

8. Issue No.4 and 5:

As issues Nos. 1 to 3 decided in favour of the plaintiff and decided against the plaintiff, the plaintiff is not entitled to any other reliefs. Hence this issue is decided against the plaintiff.

IN THE RESULT, this suit is **DECREED WITHOUT COSTS** by

(a) declaring that the assessment order for door No.D26 as per the special notice No.076/0001969 in assessment No.076/035/02083 as repeated in the demand

notice dated 18.09.2019 is null and void, capricious, ultravires and illegal and is not binding upon the plaintiff,

(b) declaring that the assessment order for door No.D26/2 as per the special notice No.076/0001970 in assessment No. 076/035/02084 as repeated in the demand notice dated 18.09.2019 is null and void, caprious, ultravires and illegal and is not binding upon the plaintiff,

c) declaring that the assessment order for door No D26/1 as per the special notice No.076/0001971 in assessment No. 076/035/02085 as repeated in the demand notice dated 18.09.2019 is null and void, caprious, ultravires and illegal and is not binding upon the plaintiff,

(d) consequentially, granting a permanent injunction in favour of the plaintiff from restraining the defendant subordinates from carrying out the attachment as per the attachment notice dated 24.01.2020 against the suit property and the movables kept in the suit property.

Dictated to the steno typist and typed by her directly in computer, then corrected and pronounced by me in the open court on this the 27th day of March 2026.

**ADDITIONAL DISTRICT MUNSIF,
POLLACHI**

Plaintiff side Witness:

PW1 – Kanagaraj

Plaintiff side Documents:

Doc. No	Date	Name of Documents	Nature
Ex.A1/PW1	10.10.2018	Special Notice issued by the defendant for D.No.D26	Original
Ex.A2/PW1	10.10.2018	Special Notice issued by the defendant for D.No.D26/2	Original

Ex.A3/PW1	10.10.2018	Special Notice issued by the defendant for D.No.D26/1	Original
Ex.A4/PW1	25.10.2018	Objection notice sent by the plaintiff to the defendant	Original
Ex.A5/PW1	-	Postal acknowledgment signed by the defendant	Original
Ex.A6/PW1	18.09.2019	Demand notice issued by the defendant to the plaintiff for D.No.D26	Original
Ex.A7/PW1	18.09.2019	Demand notice issued by the defendant to the plaintiff for D.No.D26/2	Original
Ex.A8/PW1	18.09.2019	Demand notice issued by the defendant to the plaintiff for D.No.D26/1	Original
Ex.A9/PW1	01.10.2019	Reply notice issued by the plaintiff to the defendant	Original
Ex.A10/PW1	-	Postal acknowledgment signed by the defendant	Original
Ex.A11/PW1	24.01.2020	Attachment notice issued by the defendant	Original
Ex.A12/PW1	19.03.2009	Registered Lease Deed (Doc.No.1575/2009)	Certified copy
Ex.A13/PW1	25.11.2021	Registered Lease Deed (Doc.No.2530/2021)	Certified copy

Defendant side Witnesses:

DW1 : Malaiappan

Defendant side documents:

Doc. No	Date	Name of Documents	Nature
Ex.B1/DW1	15.03.2018	Circular	Certified copy
Ex.B2/DW1	04.04.2018	Resolution of Municipality	Certified copy
Ex.B3/DW1	07.04.2018	Paper Publication	True copy
Ex.B4/DW1	18.05.2018	Sketch of the School	Certified copy
Ex.B5/DW1	30.05.2018	Letter send by the defendant to school	Certified copy

Ex.B6/DW1	25.08.2018	District Gazette	Certified copy
Ex.B7/DW1	03.02.2020	Judgment of Hon'ble High Court	Online copy

**ADDITIONAL DISTRICT MUNSIF,
POLLACHI**

Fair/Draft Judgment

O.S.No.30/2020
Dated: 27.03.2026
Additional District Munsif Court,
Pollachi
