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GOVERNMENT OF TAMILNADU

ABSTRACT

TAX - Property Tax - Limitation period of recovery of dues to the Municipalities under Tamil Nadu District Municipalities Act, 1920 - Extension from 3 years to 6 years - Decision - Communicated.

MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT

G.O.Ms.No.43

Dated: 12.2.96

Read;

1. From the Director of Municipal Administration Letter Roc.No.75380/94/R1, dated 11.10.94.
2. Government Lr.No.45813/MA.IV/94-2, Municipal Administration and Water Supply Department, dated 10.2.95.

ORDER:-

In his letter first read above, the Director of Municipal Administration has reported that according to Section 226 of the Tamil Nadu Panchayat Act, 1994 and Section 493 of the Madurai City Municipal Act, 1971, the taxes due to Panchayats and Madurai Corporation become time-barred for institution of suits and prosecution only after the lapse of 3 years. Article 62 of the Limitation Act lays down a period of 12 years to enforce payment of money secured by mortgage or otherwise charged upon immovable property. The Director of Municipal Administration has further stated that as the limitation of 3 years available in Section 345 of the Tamil Nadu District Municipalities Act is the short especially for the periods when quinquennial revisions are taken place, he has requested the Government to raise the period of limitation from the present 3 years provided in Section 345 of Tamil Nadu District Municipalities Act either to 6 years as per the Tamil Nadu Panchayat Act, 1994 and Madurai City Municipal Corporation Act or 12 years as per Article 62 of the Limitation Act.

2. After careful examination, the Government have agreed to the proposal of the Director of Municipal Administration and decided to enhance the 3 years limitation period prescribed in Section 345 of the Tamil Nadu District Municipalities Act to 6 years as provided in Tamil Nadu Panchayat Act, 1994 and the Madurai City Municipal Corporation Act 1971.

3. Necessary legislation to amend Section 345 of the Tamil Nadu District Municipalities Act will be brought separately.

(BY ORDER OF THE GOVERNOR)

J.T.Acharyulu,
Secretary to Government.

/True Copy/

10/02/72
Superintendent.
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