



W.P. (MD) No. 934 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.01.2023

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P.(MD) No. 934 of 2023

and

W.M.P. (MD) No. 872 of 2023

R.Jeyaram

... Petitioner

-Vs-

The Sivakasi Municipal Corporation,
Represented by its Commissioner,
Sivakasi,
Virudhunagar District.

... Respondents

Prayer:- Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the records relating to the impugned proceedings of the respondent in Na.Ka.No.A1/472/2014 dated 29.12.2022 (delivered upon the petitioner only on 03.01.2023) along with the annexed demand notices in Assessment No.129/036/901483 for Door No.120/1, Assessment No. 129/036/901484 for Door No.120/2, Assessment No.129/036/901485 for Door No.120/3, Assessment No.129/036/901486 for Door No.120/4, Assessment No. 129/036/901487 for Door No.120/5, Assessment No.129/036/901488 for Door No.120/6, Assessment No.129/036/901489 for Door No.120/7, Assessment No. 129/036/901490 for Door No.120/8 all dated 29.12.2022 and quash them all.



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For Petitioner : Mr. N.Dilip Kumar
For Respondent : Mrs. S.Devasena,
Special Government Pleader

ORDER

Heard Mr. N.Dilip Kumar, Learned Counsel for the Petitioner and Mrs. S.Devasena, Learned Standing Counsel, who takes notice for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Petitioner has challenged the proceedings of the Respondent in Na.Ka.No.A1/472/2014 dated 29.12.2022 demanding property tax for his property in the Door Nos. 120/1 to 120/8, New Road, Sivakasi, raising the contention that it is not in accordance with the conclusion arrived in the Judgement and Decree dated 09.12.2002 in the suit in O.S. No. 42 of 2000 on the file of the District Munsif Court, Sivakasi, filed by the Petitioner against the Respondent which reads as follows:-

“jdhy; gljpjhf thtpjjpg;g[Vw;gLj;jg;gl;Ls;s

43/3 Kjy; 43/10 tiuapyhd fjt[vz;fs;



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bfhz;ljw;Fk; nrh;j;J fjt[vz; 43 vd;gjw;F
miuahz;L thpahf U:/1,430/- vdt[k; 43/3 Kjy;
43/10 tiuf;Fkhd jdpj;jdpahd fjt[vz;fs;
bfhz;ljw;F th/rh/M/6 thpirapy; fz;l
kWg;g[mwptpg;g[fs;py;fz;lgo jdpj;jdpahd
miwahzL thpiaa[k; thjp brYj;j ntz;oaJ
Vw;gl;Ls;sJ. mt;thW thp tR{ypf;f gpujpthjpf;F
chpikapy;iy.”

It has been brought to notice that without making the required changes, the assessment of property tax has been made for the same portions as shown below:-

Old Door Nos.	Corresponding New Door Nos.
43	118 Portion of Ground Floor, First Floor, Second Floor
43/1	116 Ground Floor
43/2	120 Ground Floor
43/3 to 43/10	120/1 to 120/8

It is highlighted that the effect of the said assessment is that the same portion of



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the property has been assessed for property tax for more than once, which cannot be sustained in law. That apart, it is pointed out that it has been erroneously stated in the impugned order as if the decision of the Civil Court was in favour of the Respondent.

3. As the aforesaid submissions made on behalf of the Petitioner deserves acceptance, the impugned order No. Na.Ka.No.Aa1/472/2014 dated 29.12.2022, assessing the property tax for Door Nos. 120/1 to 120/8 belonging to the Petitioner cannot be sustained and has to be set aside.

4. In view of the foregoing discussion, the Writ Petition is disposed on the following terms:-

- (i) the impugned order dated 29.12.2022 in Na.Ka.No.Aa1/472/2014 is set aside and the matter is remitted for fresh consideration before the Respondent;
- (ii) it shall be incumbent upon the Respondent to issue fresh demand notice in accordance with the conclusions arrived in the Judgement and Decree dated 09.12.2022 in O.S. No. 42 of 2000 passed by the District Munsif Court,



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Sivakasi granting an opportunity of not less than 10 working days to the Petitioner to submit his objections, if any, in that regard;

- (iii) if any objections are raised by the Petitioner, the Respondent shall duly examine the same;
- (iv) if it is found that any other details or supporting documents, which are necessary have not been produced, the deficiencies in that regard shall be informed in writing to the Petitioner requiring the same to be furnished within a time frame of not less than 10 clear working days for the same;
- (v) in the event of not being satisfied with the said requirements even thereafter, an enquiry shall be conducted affording full opportunity of personal hearing to the Petitioner to explain its position in that regard;
- (vi) a reasoned order shall be passed by the Respondent dealing with each of the contentions raised on merits and in accordance with law and the decision taken communicated by 31.03.2023 under written acknowledgment;
- (vi) consequently, the connected miscellaneous petition is closed; and
- (viii) there shall be no order as to costs.



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NCC : Yes/No

Index : Yes/No

Note: Issue copy of the order by 30.01.2023

To
The Sivakasi Municipal Corporation,
Represented by its Commissioner,
Sivakasi, Virudhunagar District.



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P.D. AUDIKESAVALU, J.

sj

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