

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2015

CORAM

THE HON'BLE MR. JUSTICE SATISH K. AGNIHOTRI
AND
THE HON'BLE MR. JUSTICE M. VENUGOPAL

W.A. No. 121 of 2015
and
M.P.No.1 of 2015

Mukundan

....Appellant/Petitioner

Vs.

1. The Chennai Corporation,
rep. By its Commissioner,
Rippon Buildings,
Chennai 600 003.

2. The Assistant Revenue Officer,
8th Zone (Revenue Department),
Chennai Corporation,
Rippon Buildings,
Chennai 600 003.

....Respondents/Respondents

Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 16.12.2014 passed in WP.No.32668 of 2014.

Prayer in W.P.No. 32668 of 2014:

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records pertaining to the impugned notice in Se.Mu.Aava.Tu./Special/2014-2015 dated 18.11.2014 issued by the 2nd respondent and quash the same as illegal.

For Appellant : Mr. D. Rajagopal

For Respondents : Mr. G. Anantharangan

ORDER

(Order of the Court was made by SATISH K. AGNIHOTRI,J.,)

This writ appeal is filed against the order dated 16.12.2014 passed in WP.No.32668 of 2014.

2. On the last date of hearing, after hearing the learned counsel for the appellant at length, we found that the issue is only with regard to non-issuance of notice before taking action under Rule 21 of the Taxation Rules (for short 'the Rules') framed under Chapter V-A of the Chennai City Municipal Corporation Act, 1919. The authorities are required to issue notice under Rule 20 of the Rules.

3. Mr. G. Anantharangan, learned counsel appearing for the respondents would submit that no notice or bill was raised/issued under Rule 20 of the Rules.

4. We have considered the facts on the basis of the submissions made by the learned counsel appearing for the parties.

5. In view of the foregoing, we deem it proper and expedient to set aside the impugned notice dated 18.11.2014. Accordingly, it is set aside reserving liberty to the respondents to issue a fresh notice/bill under Rule 20 of the Rules, affording an opportunity of hearing to the appellant, and pass orders as required under law and on merits.

6. This writ appeal is allowed to the extent indicated above. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
Chennai Corporation,
Rippon Buildings,
Chennai 600 003.

2. The Assistant Revenue Officer,
8th Zone (Revenue Department),
Chennai Corporation,
Rippon Buildings,
Chennai 600 003.

1 CC to Mr. D. Rajagopal, Advocate SR.No. 11213

1 CC to Mr. G. Anantharangan, Advocate SR.No. 11196

W.A.No.121 of 2015
and M.P.No. 1 of 2015

BR (CO)
PSI (19.03.2015)



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