IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.06.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.8864 of 2015
and
M.P.No.1 of 2015

V.N.Natarajan ...Petitioner

Vs.

The Commissioner,
Tiruppur City Municipal Corporation,
Tirupur -641 601. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for entire records pertaining to the final notice, dated 11.03.2015, sent through e-post with regard to the property, bearing Door No.11/6, 2nd Street, Balamurugana Layout, Tirupur - 641 603, in the property Tax No.12038624, and to quash the same.

For Petitioner : Mr.G.Shanmugam

For Respondent : Ms.P.Shanthi

O R D E R

The petitioner, who is the owner of the property, at Door No.11/6, 2nd Street, Balamurugan Layout, Tirupur, has filed this Writ Petition, challenging the notice of demand issued by the respondent, dated 11.03.2015, demanding property tax for the year 2014-2015, at Rs.19,826. It is further case of the petitioner that the demand notice was issued, demanding property tax at the rate of Rs.3,427/- per half year, with effect from 2010-2011/I to 2014-2015/II. On receipt of the said demand, the petitioner submitted his representation through his lawyer, dated 06.11.2014, which was received by the respondent, and without taking any action on the representation, the impugned order has been passed.

2. Heard the learned counsel appearing for the petitioner.

3. The learned counsel for the respondent has referred to the counter affidavit, and submitted that the property was initially a tiled house, and there is an additional construction put up, and the new construction, which has been put up, has been assessed to tax, and the revision of tax in respect of residential building is increased by a resolution, bearing No.604, dated 29.10.2010. Further, it is submitted that general revision of tax on all properties has been taken up in terms of the directives issued by the Government, vide G.O.(Ms).No.150, MAWS (ELE) Dept, dated 12.11.2007. Further, it is submitted that the petitioner has paid property tax for the residential building, without any arrears for the financial year 2013-2014, and has also paid half yearly tax, which was increased from Rs.2980 to Rs.3427, for the year 2009-2010. The learned counsel further submits that, if the petitioner has any grievance regarding the fixation of tax, he could very well make a representation to the respondent, and if the same is made, it will be considered in accordance with law.

4. In the light of the above facts, the Writ Petition is disposed of, by directing the petitioner to submit his representation to the respondent along with a copy of this order, setting out all the issues, and if such representation is made, the respondent is directed to consider the same, and examine the matter, and if necessary, call for report on the type of construction put up in the property by authorizing one of the subordinates to inspect the property, and thereafter, pass a speaking order on merits and in accordance with law. The above direction be complied with by the respondent, within a period of four weeks from the date on which representation is made by the petitioner. Till orders are passed, no coercive action shall be initiated against the petitioner.

5. In the result, the Writ Petition is disposed of, as indicated above. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

sd

To

The Commissioner,
Tiruppur City Municipal Corporation,
Tirupur -641 601

+1 cc to Mr.G.Shanmugam Advocate sr.29706

Writ Petition No.8864 of 2015

ug(co)
aa13/06/2016