IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 28.11.2016

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P. No.14780 of 2013
and M.P.1 of 2013

A.Elangovan .. Petitioner

Vs

The Commissioner
Vandavasi Municipality
Vandavasi
Tiruvannamalai
District. .. Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus, calling for records relating to the impugned notice II dated 21.03.2013 issued by the respondent and quash the same as illegal.

For Petitioner : Mr.S.Mahaveer Shivaji

For Respondents : Mr.V.Jayaprakash Narayannan

ORDER

The prayer in the writ petition is for issuance of writ of Certiorarified Mandamus, calling for records relating to the impugned notice II dated 21.03.2013 issued by the respondent and quash the same as illegal.

2. The petitioner is the owner of the commercial property situated in 117/1, Bazzar street, Vadavasi to an extent of 200 sq.feet which is subjected to property tax vide Assessment No.6331.

3. According to the petitioner, his property is a RCC roof without tiles, ordinary cemented floor and it is an old concrete roof with Bombay tiles which is an exemption under the District Municipalities Act. In spite of the same, the respondent has now issued a demand notice dated 21.03.2013 assessing the said

subject property and claiming a sum of Rs.43,243/-. According to the learned counsel for the petitioner, the assessment itself has not been properly made.

4. Learned counsel for the respondent, on the other hand, would submit that the petitioner has put in further construction of the floor and the assessment made on the consequent demand are in consonance with the provisions of the District Municipalities Act, 1920. Since the claim made by the petitioner pertains to certain factual aspects about the physical features of the building, it would not be possible for this Court to go into the authenticity of same.

5. In view of the above said circumstances, the petitioner is directed to give a representation to the respondent seeking for reassessment and on receipt of such a representation, the respondent is directed to reassess the property tax without reference to earlier demand made in demand notice dated 21.03.2013 which is impugned in this writ petition. If no such representation is received from the petitioner within a period of four weeks from the date of receipt of a copy of the order, it is open to the respondent to recover the assessed amount in accordance with law.

6. Accordingly the writ petition is disposed of. No costs. Connected miscellaneous petition are also closed.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

dpq

To

1) The Commissioner
Vandavasi Municipality
Vandavasi
Tiruvannamalai District.

+1cc to M/s.S.Mahaveerashivaji, Advocate sr.70313

+1cc to M/s.V.Jayaprakash Narayanan, Advocate sr.69446

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