

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P. No. 37274 of 2016
and
W.M.P. Nos.31974 and 31975 of 2016

E.Ravi Kumar ...Petitioner

Vs.

- 1.The Director,
The office of Director of Town Panchayat,
3rd Floor, Kuralagam,
NSC Bose Road, Chennai.
- 2.The Assistant Director,
The office of Town Panchayat,
District Collector office campus,
Thiruvallur,
Thiruvallur District.
- 3.The Executive Officer,
The office of Ponneri
Selection Grade Office,
Ponneri, Thiruvallur District. ...Respondents

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records on the file of the third respondent impugned proceedings made in demand notice dated 02.08.2016 wherein tax enforced with the retrospective effect since the year 2008-09 for Rs.20,800/- per year and its proceeding dated 11.08.2016 in Na.Ka.No.168/2016 A2 and quash the same.

For Petitioner : Mr.V.R.Appaswamee
For Respondents : Mr.Akhil Akbar Ali
Government Advocate
For R1 & R2
Mr.E.Balamurugan, For R3

O R D E R

The petitioner is aggrieved against the demand notice dated 02.08.2016 and proceedings dated 11.08.2016, wherein, his request for cancellation of tax was rejected.

2. Heard the learned counsel appearing for the petitioner, the learned Government Advocate appearing for the first & second respondents and the learned counsel appearing for the third respondent.

3. The grievance of the petitioner is that the impugned demand is made in respect of the assessment years 2008-09 to 2016-17 without considering the fact that the petitioner has demolished the old building and put up a new construction in the year 2015 and therefore his liability would arise only from the assessment year 2014-15. Ventilating such grievance, the petitioner has already made a representation dated 30.08.2016. It is stated that the said representation is still pending.

4. Therefore, this court at this stage is not inclined to express any view on the claim made by the petitioner and the contention raised by the respondent, since the said representation of the petitioner has to be considered and an appropriate orders has to be passed therein.

5. Accordingly, this writ petition is disposed of, by directing the third respondent to consider the said representation of the petitioner and pass orders on the same on merits and in accordance with law, after giving due opportunity of hearing to the petitioner.

6. The petitioner is at liberty to place all the materials before the third respondent in support of his contention. Such exercise shall be done by the third respondent within a period of four weeks from the date of receipt of a copy of this order. Since, the petitioner has paid Rs.41,600/- during the pendency of this writ petition, in pursuant to the interim order passed by this Court, further recovery proceedings shall be deferred till an order is passed on the said representation of the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

To

1.The Director,
The office of Director of Town Panchayat,
3rd Floor, Kuralagam,
NSC Bose Road, Chennai.

2.The Assistant Director,
The office of Town Panchayat,
District Collector office campus,
Thiruvallur,
Thiruvallur District.

3.The Executive Officer,
The office of Ponneri
Selection Grade Office,
Ponneri, Thiruvallur District.

+2 cc's to Mr.V.R.Appaswamee, advocate,sr.21494.

gj(co)
krd 18/4

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