BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 06.09.2017
CORAM:
THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P(MD)No. 13486 of 2015
and
W.M.P(MD)No.1 of 2015

R.Arunachalam .. Petitioner

Vs.

1. The District Collector,
District Collector Office,
Theni.

2. The Commissioner,
Periyakulam Municipality,
Periyakulam,
Theni District. .. Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the record in pursuant to the impugned proceedings issued by the 2nd respondent in Na.Ka.No.240/2014/B3 dated 23.05.2015 and quash the same and consequently directing the 2nd respondent to consider the petitioner's representation/statutory appeal dated 15.04.2015 according to law.

For Petitioner : Mr.T.Srinivasaraghavan
For Respondents : Mr.M.Alagathevan,
Special Government Pleader for R.1
Mr.M.Karuppasamy Pandian for R.2

ORDER

This writ petition has been filed by the petitioner, seeking a writ of Certiorarified Mandamus to quash the impugned proceedings of the second respondent in Na.Ka.No.240/2014/B3 dated 23.05.2015 and to direct the second respondent to consider his statutory appeal dated 15.04.2015 and pass orders on the same, as per law.

2.The case of the petitioner is that after the demise of his father in the year 2014, the petitioner approached the authorities to have the Tax Assessment No.5210, in his name, in respect of their house property situated in Door No.73, South Agraharam, Tenkarai, Periyakulam, Theni. Whereas, the respondents, without considering the said request had sent a demand notice in MF.No.25 I-II, on 17.06.2014 and increased the property tax exorbitantly. Aggrieved by the same, the petitioner submitted a representation to the second respondent to recall the demand notice, but, to his shock and surprise, the second respondent issued a demand notice, demanding Rs.2,194/- as property tax. Aggrieved thereby, the petitioner filed a statutory appeal, praying to recall the demand notice, which according to him is pending. In the meanwhile, the present impugned proceedings came to be passed and hence, the petitioner is before this Court.

3.The learned Counsel for the petitioner contended that pending statutory appeal, the respondents ought not to have taken steps to recover the enhanced tax amount, by the impugned communication dated 23.05.2015.

4.On the other hand, the learned Counsel for the second respondent stoutly refuted the submission of the learned Counsel for the petitioner and submitted that the statutory appeal of the petitioner had already been disposed of by the authorities concerned. However, he has fairly submitted that the order copy has not been served upon the petitioner.

5.Heard the learned Counsel appearing for the petitioner, the learned Special Government Pleader appearing for the first respondent and the learned Counsel appearing for the second respondent.

6.In view of the foregoing discussions, it is clear that the petitioner was not aware of the status of his statutory appeal and even assuming for the moment that the same was disposed by the respondents, it is seen that no opportunity of hearing was provided to the petitioner, to put forth his case. Under such circumstances, the impugned order will not survive and the same is accordingly, quashed. The matter is remitted to the second respondent for fresh consideration of the statutory appeal dated 15.04.2015, who shall dispose of the same, on its own merit and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order, after affording due opportunity of hearing to the petitioner.

7.This writ petition is allowed in the above terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CS-II)

/True copy/

Sub Assistant Registrar

To
The District Collector,
District Collector Office,
Theni.

+ 1 CC TO MR.M.Karuppasamy Pandian, ADVOCATE IN SR No.77103
+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 77672
gk
MK/MR KKR/SAR-2/3P/4C/21.09.2017

ORDER MADE IN
W.P(MD)No.13486 of 2015
06.09.2017