BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 06.07.2017
CORAM:
THE HONOURABLE MR.JUSTICE T.RAJA

W.P(MD)No.12427 of 2017
and
W.M.P.(MD)No.9577 of 2017

V.Thangavelsamy ... Petitioner

Vs.

1. The Presiding Officer/Sub Judge,
 Tax Appellate Tribunal,
 Madurai Corporation, Madurai.

2. The Commissioner,
 Madurai Corporation,
 Madurai.

3. The Assistant Commissioner,
 Zone II, Madurai Corporation,
 Madurai. ... Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating with the order of 1st respondent made in Tax Appeal in TAT No.05/2015, dated 28.06.2017, confirming the assessment of property tax to the tune of Rs.1,25,731/- for one half year to the petitioner building bearing Plot No.324, L.I.G. Colony, Anna Nagar, Madurai, under assessment no.16373, by a demand notice dated 20.08.2014 and quash the same as it is arbitrary and illegal.

For Petitioner : Mr.R.Suriya Narayanan
For Respondents : Mr.P.Prabhu Ramachandran
 for Corporation

O R D E R

Heard Mr.R.Suriya Narayanan, learned counsel appearing for the petitioner and Mr.P.Prabhu Ramachandran, learned counsel appearing for the respondents.

2.By consent of both sides, this writ petition itself is taken up for final disposal.

3.This writ petition has been filed challenging the correctness of the order dated 28.06.2017 passed by the Tax

Appellate Tribunal on various grounds *Inter alia*, the impugned order being cryptic, is liable to be set aside, inasmuch as the first respondent, Tax Appellate Tribunal ought to have discussed the issue raised by the petitioner and after giving reasons, the appeal of the petitioner should have been disposed of.

4.The learned counsel for the petitioner submitted that a simple reading of paragraph No. 7 of the impugned order dated 28.06.2017 does not throw any light as to the reasons for dismissal of the petitioner's appeal. He further submitted that the petitioner, aggrieved by the assessment of property tax by the Assessing Officer to the tune of Rs.1,25,731/-, has filed appeal to the first respondent, who without even applying his mind, on what basis the amount of tax is arrived at, had dismissed the appeal, hence the impugned order he pleaded, is liable to be set aside.

5.In reply, the learned counsel appearing for the respondents urged this Court to dismiss the writ petition on the ground of availability of alternative remedy by way of further appeal to the District Court against the impugned order.

6.But, this Court is not inclined to accept the submissions of the respondents. The reason is that a bare perusal of the impugned order *per se* does not show any reason or on what basis the tax assessed by the Assessing Officer is found to be proper. It is needless to state that reasons are heart beats of any administrative order. Further, the first respondent/Tax Appellate Tribunal being constituted only to deal with tax appeal matters, he ought to have discussed on what basis, he concurs or differs with the order under challenge, by giving cogent reasons. But absolutely, there is no discussion or reason in the impugned order for dismissing the appeal of the petitioner, hence, the impugned order is set aside and the matter is remitted back to the first respondent, who shall consider the case of both parties and pass order on the appeal on merits and in accordance with law by giving cogent reasons. The said exercise shall be done within a period of four months from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-III)

/True copy/

Sub Assistant Registrar

To
The Presiding Officer/Sub Judge,
Tax Appellate Tribunal,
Madurai Corporation, Madurai.

+ 1 CC TO MR.R.Suriya Narayanan, ADVOCATE IN SR No.63783
+ 1 CC TO MR.P.Prabhu Ramachandran, STANDING COUNSEL FOR MADURAI CORPORATION SR No.63831

ns/gns
MK/JC/SAR-2/31.10.2017/3P/4C

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