



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **01.08.2017**

CORAM:

THE HONOURABLE MR.JUSTICE **R.MAHADEVAN**

WEB COPY

W.P (MD) No.2731 of 2017
and
W.M.P (MD) No.2266 of 2017

D.M.Jeya

.. Petitioner

Vs.

1.The Commissioner,
Madurai Corporation,
Periyar Maligai, Madurai - 2.

2.The Assistant Commissioner - I (Deputy Collector),
West Zone, Madurai Corporation, Madurai - 10. .. Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the impugned assessment order dated 06.07.2016 bearing assessment No.131047 issued by the second respondent to the petitioner and subsequently quash the same as illegal, erroneous and arbitrary and consequently direct the respondents to conduct fresh enquiry in the assessment of the petitioner's marriage hall with hotel facilities at No.22-A, Bye Pass Road, Ponni Nagar Extension, Kalavasal, Madurai - 625016, after providing adequate opportunity and right of representation in the said process of enquiry forthwith.

For Petitioner : Mr.S.Palani Velayutham

For Respondents : Mr.N.Shanmugaselvam

ORDER

This writ petition has been filed seeking a Writ of Certiorarified Mandamus to quash the impugned assessment order dated 06.07.2016, bearing Assessment No.131047 issued by the second respondent to the petitioner's Marriage Hall with hotel facilities, situates at No.22-A, Bye Pass Road, Ponni Nagar Extension, Kalavasal, Madurai - 625 016 and direct the respondents to conduct fresh enquiry in respect of the same, after providing adequate opportunity to the petitioner.

2.The case of the petitioner is that she is the owner of Jeyasakthi Hotel situates in the aforesaid address and she is paying the property tax for the same regularly. The property tax has been enhanced from time to time. Now, the second respondent issued the impugned demand notice, dated 06.07.2016, demanding a



huge sum of Rs.3,04,410.33 towards property tax as well as penalty payment. Therefore, the petitioner is before this Court.

3.Heard both sides.

4.The learned counsel for the petitioner would submit that before passing the impugned demand notice, no opportunity of hearing was provided to the petitioner so as to place his submissions along with documentary evidence.

5.On the other hand, the learned counsel for the respondents would submit that the impugned demand notice is a provisional demand, for which, the petitioner could have filed his objection within a period of fifteen days, but he failed to do so.

6.Refuting the said submission of the learned counsel for the respondents, the learned counsel for the petitioner would submit that the petitioner has filed his objections on 10.01.2017 itself.

7.Considering the submissions made on either side, to give quietus, this Court, without going into the merits of the petitioner's claim, directs the petitioner to file detailed objection alongwith documentary evidence to the impugned demand notice issued by the second respondent, treating the same as a provisional demand, within a period of two weeks from the date of receipt of a copy of this order and on such filing, the first respondent shall cause notice to the petitioner for appearance and pass appropriate orders on its own merit and in accordance with law, after affording due opportunity of hearing to the petitioner, within a period of four weeks, thereafter.

8.The writ petition is disposed of as above. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar

/ True Copy /

Sub Assistant Registrar(C.S.)

To

1.The Commissioner,Madurai Corporation,
Periyar Maligai, Madurai - 2.

2.The Assistant Commissioner - I (Deputy Collector),
West Zone, Madurai Corporation, Madurai - 10.

+1cc to M/S.S.PALANI VELAYUTHAM, Advocate SR.No.69564

+1cc to M/S.SHANMUGA SELVAN, Advocate SR.No.70315

SMN

MAS/JC/SAR4:08.08.2017:2P-5C