BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.03.2017

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THE HONOURABLE MR.JUSTICE S.S.SUNDAR

W.P.(MD).No.4846 of 2017
and
WMP(MD) Nos. 3868, 3869 and 3870 of 2017

V.Jeyaraman ...Petitioner

Vs.

The Commissioner,
Madurai City Municipal Corporation,
Aringar Anna Maligai,
Madurai.
...Respondent

PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to tax demand notice dated 06.07.2016 issued by the respondent in respect of Assessment No.389867 for the property at Door No.17, Bye Pass 2nd Road, (50, Navalar Nagar) Madurai-16 and quash the same.

For Petitioner : Mr.S.Manohar

For Respondents : Mr. R.Prabhu Raveechandran
Standing Counsel.

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ORDER

This writ petition is challenging the impugned assessment of property tax made in respect of the building belonging to the petitioner.

2.Heard Mr.S.Manohar, learned Counsel appearing for the petitioner and Mr. R.Prabhu Raveechandran, learned Standing Counsel appearing for the respondent.

3.The petitioner is the owner of the property at Door No.17, Bye Pass 2nd Street, (50, Navalar Nagar) Madurai. The grievance of the petitioner is that despite the petitioner paying the property tax to the respondent regularly as per the Assessment

No.48270,a Provisional Demand Notice has been issued demanding property tax to the sum of Rs.54,040/- with effect from 01.04.2015.

4.It is well settled that there can be no enchancement of property tax without prior notice to the assessee which is absent in this case. The learned counsel for the respondent has not filed any counter. He submitted that the provisional assessment can be set aside and the matter may be remitted for making fresh assessment in accordance with law. It has been repeatedly held by this Court in a number of cases that the local bodies are entitled to assess property tax only in the manner provided under the Rules. It is not in dispute that the respondent can enhance the property tax only after giving an opportunity to the petitioner after furnishing the particulars and basic facts on which the property tax is proposed to be revised.

5.In this case, it is not in dispute that the petitioner was not given any opportunity nor informed about the basic facts on which the provisional assessment has been made as per the impugned order. The impugned Provisional Demand Notice is set aside and the respondent is given liberty to make the provisional assessment after giving opportunity to the petitioner in accordance with law.

6.Accordingly, the Writ petition is allowed with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(RTI)

/True copy/

Sub Assistant Registrar

To

The Commissioner,
Madurai City Municipal Corporation,
Aringar Anna Maligai,
Madurai.

+1 cc to Mr.S.Manohar , Advocate in SR.No. 17829
+1 cc to Mr. R.Prabhu Ramachandran , Advocate in SR.No.17848

KM/MR
AE/JC/SAR 2/19.04.2017/2p/4c

ORDER MADE IN
W.P.(MD).No.4846 of 2017
24.03.2017