



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.09.2017

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P(MD)No.3910 of 2011

and

M.P(MD)No.1 of 2011

WEB COPY

Anita Kumaran Matric and Higher Secondary School,
Represented by its Correspondent

K.Alwar,

P.N.Puram

Thandupathu - 628 208.

Tuticorin District.

... Petitioner

Vs.

The President

Manaduthandupathu Panchayat ,

Thandupathu - 628 208,

Tuticorin District.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records relating to the proceedings in Panchayat Form No.I under Assessment No.765 dated Nil on the file of the respondent Panchayat and to quash the same.

For Petitioner : Mr.S.Subbiah

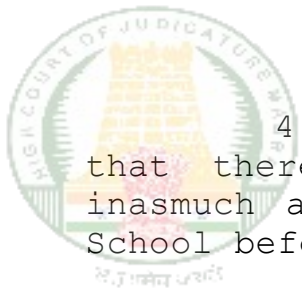
For Respondent : No appearance

O R D E R

This writ petition has been filed, seeking to quash the impugned proceedings passed by the Respondent in Panchayat Form No.I under Assessment No.765, dated Nil.

2. Heard the learned counsel appearing for the petitioner.

3. It is the case of the petitioner-school that the school was assessed to property tax for a sum of Rs.3,190/- and the school promptly paid all the taxes upto the year 2009 - 2010. All of a sudden, the respondent Panchayat without giving any notice and without following the procedures contemplated under law, had issued the present impugned notice, calling upon the school to pay the tax at Rs.51,877/- together with library tax at Rs.5,188/-, totalling Rs.57,065/-. Aggrieved by the same, the petitioner has come before this Court with the above said prayer.



4. The learned counsel for the petitioner would submit that there is violation of principles of natural justice, inasmuch as no notice had been issued by the respondent to the School before taking such a decision of imposition of taxes

5. On perusal of the docket sheet, it is seen that this Court, by order dated 01.04.2011, had granted an order of interim stay, despite which, no counter affidavit has been filed by the respondent herein so as to refute the averments made in the writ petition. Above all, there is no representation on behalf of the respondent to prosecute the case. Therefore, this Court is of the view that the impugned order is liable to be set aside on the ground of gross violation of principles of natural justice.

6. Accordingly, this petition is allowed. The impugned demand notice, dated Nil is set aside and the matter is remanded back to the respondent for fresh consideration. Undoubtedly, the principles of natural justice should be followed by the respondent before taking a decision for levying property tax. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(P&A)

/True Copy/

Sub Assistant Registrar

To:

The President
Manaduthandupathu Panchayat ,
Thandupathu - 628 208,
Tuticorin District.

+1cc to M/S.N.SUBRAMANIAN, Advocate SR.No.80189

rm

MAS/KP/SAR2:28.09.2017:2P-3C

W.P(MD)No.3910 of 2011
19.09.2017