THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO

WP.No.18225 of 2004

ORDER :

The petitioner has filed this Writ Petition assailing the demand notice dt.23.07.2004 issued by the respondent demanding Rs.19,699/-, as arrears of property tax and Rs.19,860/- as penalty thereon in respect of petitioner's property.

2. The petitioner contends that earlier also there was a demand notice issued in the year 2000 which the petitioner had questioned in WP.No.11662 of 2000; that the same was dismissed for default on 07.08.2014, and that during the pendency of the said Writ Petition, there was an interim order subject to condition of payment of Rs.5,000/- which was complied with on 07.07.2000. He contended that the impugned demand notice does not furnish any details of the period for which the arrears are claimed or the basis on which the penalty is imposed when WP.No.11662 of 2000 was pending; and therefore, the impugned orders cannot be sustained.

3. Sri N. Praveen Kumar, counsel for respondent, states that records are not available with the respondent.

4. No counter-affidavit has been filed by the respondent in the Writ Petition till date.

5. Admittedly, on 13.10.2004, in this Writ Petition there was a stay for a period of two (02) weeks on condition of payment of Rs.6,000/-.

6. The counsel petitioner contends that petitioner has been regularly paying property tax.

7. Since the impugned demand notice does not mention the basis on which the amount of Rs.19,699/- is being demanded as arrears or the basis on which Rs.19,860/- is being demanded as penalty, and since the said demand notice is not preceded by any adjudication as to the quantum of property tax payable by the petitioner, it is set aside.

8. Liberty is given to respondent to initiate appropriate proceedings after disclosing the basis of the demand, i.e., the period for which the property tax is being demanded as well as the quantum of property tax being demanded; if such demand is received from the respondent, the petitioner shall be granted four (04) weeks time to file an explanation thereto; and thereafter, a reasoned order shall be passed by the respondent, and the same shall also be communicated to the petitioner. The amounts already paid by the petitioner shall be adjusted against any fresh demand which respondents raise on petitioner.

9. Accordingly, the Writ Petition is allowed as above. No order as to costs.

10. As a sequel, miscellaneous petitions pending if any in this Writ Petition, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

Date: 11-10-2017
Ndr/*