IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.4526 of 2018
&
W.M.P.Nos.5574 & 5575 of 2018

T.Arumugam ... Petitioner

Vs.

The Commissioner
Dharapuram Municipality
Dharapuram
Tiruppur District ... Respondent

Prayer:
Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in his demand notice dated 03.01.2018 relating to new assessment No.154/027/00744 and Old Assessment No.154/16155, new assessment No.154/027/00745 and old assessment No.154/16156, new assessment No.154/027/00746 and old assessment No.154/16157 and new assessment No.154/027/00302 and old assessment No.154/15710 and quash the same.

For Petitioner : Mr.K.Sudhakar
For Respondent : Mr.P.Srinivas
Standing Counsel

O R D E R

Heard Mr.K.Sudhakar, learned counsel for the petitioner and Mr.P.Srinivas, learned standing counsel appearing for the respondent.

2.The petitioner, who owns five properties, in one of which he is residing, is aggrieved by the impugned notices issued by the respondent Municipality demanding payment of enhanced property tax. Learned counsel for the petitioner submitted that without issuing a show-cause notice, the property tax has been unilaterally increased by several times and the action of the respondent Municipality amounts to colourable exercise of power. Learned counsel has referred to property tax demand receipts paid by the petitioner upto the current year as per the old rates and submits that the present increase of the property tax is more than eleven times. Further it is submitted that no opportunity was granted to the petitioner and without even conducting an inspection of the buildings, the property tax could not have been revised.

3.The impugned notices do not indicate about issuance of a show-cause notice as there is no such reference in the order. Therefore, this Court can safely come to the conclusion that the impugned proceedings have been issued without affording an opportunity to the petitioner to put forth his objections.

In the light of the above, this Court directs the respondent Municipality to inspect the petitioner's building in the presence of the petitioner and assess the property to tax and issue a provisional assessment notice. The petitioner should be granted 15 days time to submit his objection to the assessment notice and after receipt of the petitioner's objection, final assessment shall be made for the properties owned by the petitioner. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

gpa

To

The Commissioner
Dharapuram Municipality
Dharapuram
Tiruppur District

+1cc to Mr.K.Sudhakar, Advocate, S.R.No.25906

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NM(Co)
CS/10/05/18