

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.06.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.11962 of 2018 &
W.M.P.Nos.13948 & 13949 of 2018

S.Vimalkumar

... Petitioner

v.

The Commissioner,
Dharapuram Municipality,
Dharapuram,
Tiruppur District.

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records of the respondent in his demand notice dated 03.01.2018 relating to new to assessment number 154/025/00287 and Old Assessment No.154/13185 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 for the respondent.

2. The petitioner has challenged the demand notice, dated 03.01.2018, demanding property tax for the period from 2016-17 and 2017-18.

3. The learned counsel for the petitioner submits that the property tax for the said period has been paid.

4. Thus, it appears that without proper verification, the respondent has issued the impugned demand notice. Assuming that the property tax requires to be revised, then the procedure under the Tamil Nadu District Municipalities Act has to be followed.

5. Without following proper assessment proceedings, the respondent - Municipality cannot revise the property tax. Therefore, the impugned demand notice is liable to be set aside.

6. Accordingly, this writ petition is allowed, the impugned demand notice is set aside and the matter is remanded to the respondent for fresh consideration. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

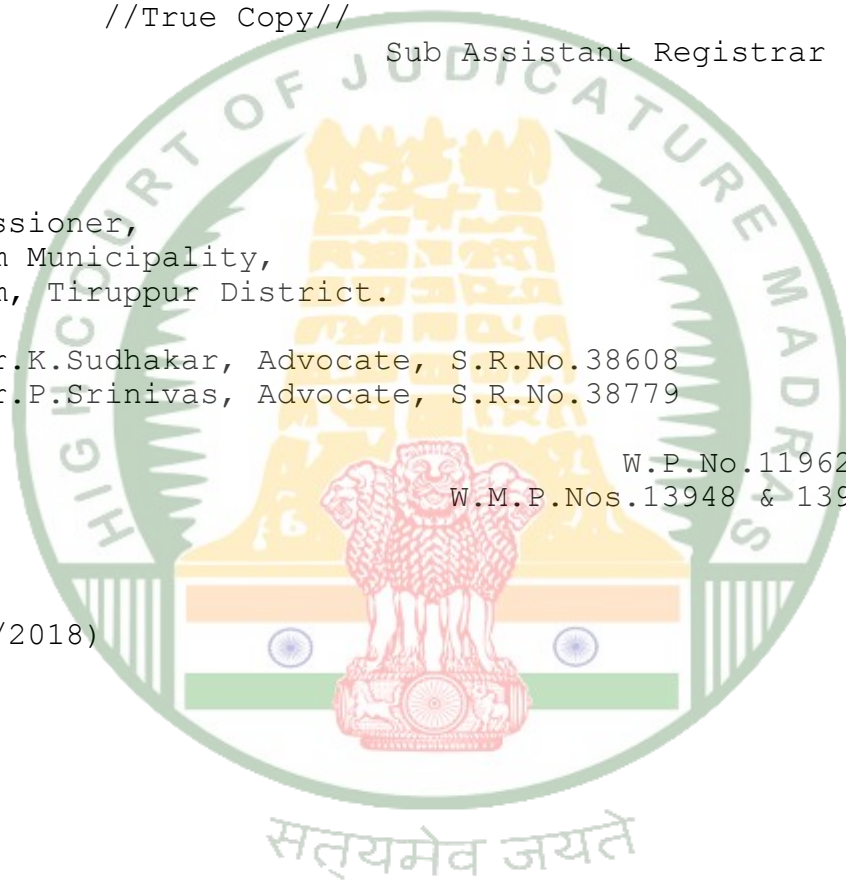
The Commissioner,
Dharapuram Municipality,
Dharapuram, Tiruppur District.

+1cc to Mr.K.Sudhakar, Advocate, S.R.No.38608

+1cc to Mr.P.Srinivas, Advocate, S.R.No.38779

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SVN(CO)
GSP(04/07/2018)



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