

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.22168 of 2018
and
W.M.P.No.25983 of 2018

K.Rajasekar

... Petitioner

vs.

The Commissioner,
Pallawaram Municipality,
3rd Main Road,
Chrompet,
Chennai - 600 044.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the impugned demand notice vide Property tax No.007/038/01167 (Old Tax Assessment No.007/47049) dated 28.06.2018 and quash the same as illegal.

For Petitioner : Mr.D.J.Venkatesan

For Respondent : Mr.P.Srinivas,
Standing counsel.

O R D E R

This writ petition is filed against the impugned demand notice of the property tax to the tune of Rs.5,89,233/- representing the financial years 2017-18 and 2018-19. The impugned demand notice was issued on 28.06.2018.

2. The grievance of the petitioner before this Court is that when the original property tax being paid by the petitioner for the previous half yearly period is only Rs.72,019/-, the sudden increase of the tax of Rs.1,96,411/- was without any notice and getting objection from the petitioner. Therefore, it is contended that the impugned demand is against the principles of natural justice.

3. On the other hand, the respondent has filed a counter affidavit wherein it is stated that a special notice dated 14.12.2017 was sought to be served on the petitioner but the same was refused and thus, the said notice was served by affixture on 15.12.2017. The petitioner filed a reply affidavit wherein he has made specific denial the service of such notice.

4. However, considering the fact that the enhancement of tax from Rs.72,019/- to Rs.1,96,411/- has been made and such enhancement has to be done only after considering the objection raised by the petitioner, this Court is of the view that interest of justice will be met, if the impugned proceedings is directed to be treated as a notice of proposal so as to enable the petitioner to file their reply.

5. Accordingly, this writ Petition is disposed of, by directing both the parties to treat the impugned demand notice as a notice of proposal. Consequently, the petitioner is directed to give his reply within a period of two weeks from the date of receipt of a copy of this order. On receipt of such reply, the respondent shall pass appropriate orders on merits and in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

vsi

To

The Commissioner,
Pallawaram Municipality,
3rd Main Road,
Chrompet,
Chennai - 600 044.

+1 cc to Mr.P.Srinivas, Advocate, S.R.No.87983

+1 cc to Mr.D.J.Venkatesan, Advocate, S.R.No.88289

W.P.No.22168 of 2018

NRI (CO)
SSM(10/01/2019)