

In the High Court of Judicature at Madras

Dated : 06.07.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

WP.No.1226 of 2018

&

W.M.P.Nos.1532 and 1533 of 2018

Lions Club of Dharapuram Town Charitable Trust
Rep. By its Secretary
Mr.R.Anbalagan
Arima Arangam
8/5-2, Udumalai Road
Dharapuram- 638 656Petitioner

Vs.

The Commissioner
Dharapuram Municipality
Dharapuram
Tiruppur District Respondent

Writ petition filed under Article 226 of the Constitution of the India seeking Writ of Certiorari to call for the records relating to the impugned demand notice dated 27.12.2017 relating to Assessment No.154/13332 and consequential final demand notice dated 08.01.2018 issued by the respondent and to quash the same.

For Petitioner : Mr.S.Saravanan

For Respondent : Mr.J.Pothiraj
Special Government Pleader

ORDER

Heard Mr.S.Saravanan, learned counsel for the petitioner and Mr.J.Pothiraj, learned Special Government Pleader, appearing for the respondent Municipality.

2. The petitioner is aggrieved by the impugned demand issued by the respondent Municipality demanding Property Tax at enhanced rate with retrospective effect.

3. On a perusal of the impugned demand notice, it is seen that no opportunity was granted to the petitioner before the same was issued. The petitioner is at a loss to understand as to how the Property Tax has been computed in the impugned demand. The respondent Municipality does not dispute that prior to issuance of the impugned demand, no notice was issued to the Assessee. Thus, the impugned demand has to be held to be unsustainable in law.

4. Accordingly, the writ petition is allowed and the impugned demand notice dated 27.12.2017 is quashed and the matter is remanded to the respondent for a fresh decision in accordance with law. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True copy//

Sub Assistant Registrar

gpa

To

The Commissioner
Dharapuram Municipality
Dharapuram
Tiruppur District.

+1cc to Mr.P.Srinivas, Advocate SR.No.P.Srinivas
+1cc to Mr.S.Saravanan, Advocate SR.No.44191

WP.No.1226 of 2018 &
W.M.P.Nos.1532 and 1533 of 2018

BS (CO)
GN(18/07/2018)

WEB COPY