In the High Court of Judicature at Madras

Dated : 28.6.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.15761 of 2018

V.S.Sampath ... Petitioner

Vs

1.The District Collector
Sathuvachari
Vellore District

2.The Commissioner
Municipality Office
Gudiyatham
Vellore District ... Respondents

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records pertaining to the notice dated 23.02.2018 issued by the 2nd respondent and quash the same, consequently direct the 2nd respondent to consider the petitioner's representation dated 07.05.2018.

For Petitioner : Mr.L.Ramu

For Respondents : Mr.R.P.Prathap Singh
Government Advocate

ORDER

Heard Mr.L.Ramu, learned counsel for the petitioner and Mr.R.P.Prathap Singh, learned Government Advocate appearing for the respondents. Mr.C.Selvam, Junior Assistant of the second respondent Municipality is also present in Court.

2.The petitioner has challenged the demand issued by the respondent Municipality demanding Rs.4951/- as property tax for the year 2017-18. The petitioner's case is that absolutely there is no reason for increasing the property tax, that too, without following the procedure under the provisions of the Tamil Nadu District Municipalities Act. Further, it is submitted that the second respondent Municipality has discriminated the petitioner alone and has not increased the property tax for the other neighbouring buildings, which are fully commercial buildings, whereas the petitioner is residing in the first floor of the premises, which has not been considered.

3. In any event, if there is a reason for revision of Property Tax on account of additional construction, change of user etc., then the respondent Municipality has to follow the procedure under the Tamil Nadu District Municipalities Act, which requires inspection of the property in the presence of the owner of the property, pre-assessment notice to be given and an opportunity to file objection and only then a final assessment order can be passed. Without following such procedure, straightaway the second respondent cannot issue the demand which is impugned in this writ petition.

4. Thus, for the above reasons, the writ petition is allowed and the impugned demand notice dated 23.02.2018 is set aside and the respondents are granted liberty to proceed strictly in accordance with the provisions of the Tamil Nadu District Municipalities Act and rules framed thereunder. It is made clear that there cannot be any piecemeal revision of property tax. Wherever there is new construction, change of user etc., respondent municipality should treat all the assessees uniformly and make necessary revision wherever required. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

1.The District Collector
Sathuvachari
Vellore District

2.The Commissioner
Municipality Office
Gudiyatham
Vellore District

+1cc to Mr.R.P.Prathap Singh, Advocate, S.R.No.42050

+1cc to Mr.L.Ramu, Advocate, S.R.No.42091

+1cc to the Government Pleader, S.R.No.42771

W.P.No.15761 of 2018

(CO)
GSP(10/07/2018)