In the High Court of Judicature at Madras

Dated : 18.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.16885, 16886 & 18216 to 18219 of 2018 &
WMP.Nos.20076, 20077 & 21525 to 21528 of 2018

V.Natarajan ...Petitioner in both WP.Nos.16885 & 16886 of 2018

P.Mohanasundaram ...Petitioner in WP. No.18216 of 2018

S.Gokulanathan ...Petitioner in WP. Nos.18217-18219 of 2018

Vs

1.The Commissioner, Tiruvannamalai Municipality, Tiruvannamalai.

2.The Revenue Officer, Tiruvannamalai Municipality, Tiruvannamalai. ...Respondents in all the WPs

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorari

(i) to call for the impugned notice of the 1st respondent vide M.F.No. 25.1-II, Thiruvannamalai Municipality dated 18.6.2018 with reference to property tax assessment No. 040/038/00129-040/30617 for the sum of Rs.6,23,584/- on the petitioner's property in Door No.29/5, Vediappan Koil Street, Thiruvannamalai and quash the same (WP.No.16885 of 2018);

(ii) to call for the impugned notice of the 1st respondent vide M.F.No. 25.1-II, Thiruvannamalai Municipality dated 18.6.2018 with reference to property tax assessment No.040/038/00599-040/31091 for the sum of Rs.2,67,494/- on the petitioner's property in Door No.29/5-A, Vediappan Koil Street, Thiruvannamalai and quash the same (WP.No.16886 of 2018);

(iii) to call for the impugned notice of the 1st respondent dated 10.7.2018 with reference to property tax assessment No.040/038/00737 for the sum of Rs.34,206/- on the petitioner's property at Door No.36/1-A, Vediyappan Koil Street, Thiruvannamalai and quash the same (WP.No.18216 of 2018);

(iv) to call for the impugned notice of the 1st respondent with reference to property tax assessment No.040/026/00974, old

No.040/36037 dated 10.7.2018 for the sum of Rs.8,11,860/- on the petitioner's property in Door No. 10/J/1, Chengam Road (4), Thiruvannamalai and quash the same (WP.No.18217 of 2018);

(v) to call for the impugned notice of the 1st respondent vide M.F.No. 25.I-II, Thiruvannamalai Municipality dated 27.6.2018 with reference to property tax assessment No.040/010/00082-040/7482 for the sum of Rs.1,04,579/- on the property in Door No.36, Big Street Thiruvannamalai and quash the same (WP.No.18218 of 2018); and

(vi) to call for the impugned notice of the 1st respondent dated 10.7.2018 with reference to the property tax assessment No.040/010/00161, old assessment No.040/7561 for the sum of Rs.52,429/- on the petitioner's property at Door No.79, Periya Theru, Thiruvannamalai and quash the same (WP.No.18219 of 2018).

For Petitioners : Mr.R.Subramanian for
Mr.S.Govindaraman

For Respondents : Mr.A.S.Thambusamy

COMMON ORDER

Mr.A.S.Thambusamy, learned Standing Counsel accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The orders impugned in these writ petitions are demand notices for enhanced property tax without following proper procedure laid down under the Tamil Nadu District Municipalities Act, 1920.

3. The learned counsel for the petitioners would contend that without prior notice, the impugned demands have been raised. Reliance is placed on the decision of the Hon'ble Division Bench in the case of Dindigul Anna District Tax Payers Sangam Vs. Government of Tamil Nadu [reported in 1994 (2) LW 715].

4. The learned Standing Counsel appearing for the respondents submits that when identical writ petitions were filed before this Court, those writ petitions were allowed, the impugned notices therein were set aside and the matters were remanded to the first respondent to issue show cause notices and proceed in accordance with law and that similar orders may be passed in these writ petitions as well.

5. Considering the fact that the impugned demand notices have been issued without following the assessment procedure, the same are not sustainable in law.

6. Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matters are remanded to the first respondent for a fresh action strictly in accordance with the provisions of the said Act and the Rules framed thereunder. No costs. Consequently, the connected WMPs are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To
1.The Commissioner, Tiruvannamalai Municipality, Tiruvannamalai.

2.The Revenue Officer, Tiruvannamalai Municipality, Tiruvannamalai.

+4cc to Mr.S.Govindaraman, Advocate sr.no.47717

WP.Nos.16885, 16886 & 18216 to 18219/2018 & WMP.Nos.20076, 20077 & 21525 to 21528/2018

gmr(co)
nr 02/08/2018