IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2018

CORAM

THE HONOURABLE MR.JUSTICE.K.RAVICHANDRABAABU

W.P.Nos.19977 and 19978 of 2018
and W.M.P.Nos.23389 and 23390 of 2018

Thiruvannamalai Maavatta
Anaithu Naidugal Sangam
Represented by its President
Mr.V.Natarajan
45, Chinnakadai street
Thiruvannamalai. .. Petitioner in W.P.No.19977 of 2018

Thiruvannamalai Nimandhakara Veedhi
Mavatta Thondai Mandala Velala Sangam
Represented by its President
Mr.T.V.Subramanian
20, Keezhnathur road
Thiruvannamalai-606 601. .. Petitioner in W.P.No.19978 of 2018

Vs.

1.The Commissioner
Thiruvannamalai Municipality
Thiruvannamalai.

2.The Revenue Officer
Thiruvannamalai Municipality
Thiruvannamalai. .. Respondents in both WPs.

Prayer in W.P.No.19977 of 2018: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the impugned notice of the 1st respondent dated 10.07.2018 with reference to the Property Tax Assessment No.040/011/00259, old Assessment No.040/8459 for the sum of Rs.87,279/- on the petitioner's property at Door No.45, Chinnakadai street, Thiruvannamalai and to quash the same.

Prayer in W.P.No.19978 of 2018: Writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari to call for the impugned notice of the 1st respondent dated 13.07.2018 with reference to the Property Tax

Assessment No.040/037/00376, old Assessment No.040/30077 for the sum of Rs.78,106/- on the petitioner's property at Door No.20, Ramalinganar street, Thiruvannamalai and to quash the same.

For Petitioner : Mr.R.Subramanian for Mr.Govindraman

For Respondents : Mr.A.S.Thambuswamy Senior Panel Counsel

COMMON ORDER

Writ Petitions are filed challenging the demand notices issued by the first respondent dated 10.07.2018 and 13.07.2018 respectively.

2.Heard both sides.

3.The main grievance of the petitioners is that impugned demand notices were issued not only in violation of principles of natural justice and also by not following the procedure contemplated to make the assessment of property tax.

4.The learned counsel for the petitioners submitted that under similar circumstances, this Court in W.P.Nos.17144 to 17146 of 2018 dated 10.07.2018 set aside and remitted the matter back to the Assessing Officer to issue a fresh show cause notice and thereafter, to pass final orders of assessment, after giving due opportunity of hearing to the petitioners.

5.The learned Senior Panel Counsel appearing for the respondents fairly submitted that similar demand notices were set aside by this Court in very many writ petitions with further direction to proceed afresh after issuing show cause notice.

6.Considering the aforesaid facts and circumstances and considering the order passed in W.P.Nos.17144 to 17146 of 2018 dated 10.07.2018 as stated supra, this Court is of the view that the petitioners are also entitled to similar relief. Accordingly, the impugned demand notices are set aside. Consequently, these matters are remitted back to the first respondent to proceed afresh in imposing the property tax in the following manner:

(a) The first respondent shall issue a show cause notice to the petitioners within a period of two weeks from the date of receipt of a copy of this order.

(b) On receipt of such notices, the petitioners shall file their reply with supportive documents within a period of two weeks thereafter.

(c)On receipt of such reply from the petitioners, after affording an opportunity of personal hearing to them, first respondent shall pass final orders of assessment on merits and in accordance with law within a period of four weeks thereafter.

It is made clear that this Court has not expressed its view on merits of the contentions raised by the parties with regard to quantum of demand made by the respondents.

7.Accordingly, both the Writ Petitions are allowed. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS-Iv)

//True Copy//

Sub Assistant Registrar

Kj

To

1.The Commissioner
Thiruvannamalai Municipality
Thiruvannamalai.

2.The Revenue Officer
Thiruvannamalai Municipality
Thiruvannamalai.

+ 1 cc to MR. A.S. Thambuswamy, Advocate Sr.59670
+ 2 cc to Mr.S. Govindraman, Advocate SR.59716

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CA(CO)
EU(14/09/2018)