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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.03.2018

CORAM :

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

WP (MD) No.4344 of 2018
and
WMP(MD)Nos.4457 and 4458 of 2018

M.C.Kumar ... Petitioner

Vs.

1.The Assistant Commissioner (Property Tax),
(Zone 2),
Madurai Municipal Corporation,
Madurai.

2.The Commissioner,
Madurai Municipal Corporation,
Madurai. ... Respondents

Petition filed under Article 226 Constitution of India to issue a Writ of Certiorari, calling for the records relating to the proceedings of the impugned provisional demand notice for the assessment No.25098 dated 28/08/2017 on the file of the first Respondent and the consequent attachment notice for assessment No.25098 dated 23/02/2018 on the file of the 1st respondent and quash the same as illegal.

For Petitioner : Mr.G.Prabhu Rajadurai
For Respondents : Mr.N.Shanmugaselvam
Standing Counsel.

ORDER

This writ petition has been filed challenging the property tax provisional assessment notice dated 28.08.2017 and attachment notice dated 23.02.2018 issued by the respondent municipality.

2.Learned counsel appearing for the petitioner submitted that after issuing provisional assessment notice, without giving an opportunity to the petitioner to file objection and without passing the final assessment order, the first respondent straight away has issued a notice for attaching the property.

3.Learned Standing Counsel appearing for the respondents submitted that even though provisional assessment of property tax issued on 28.08.2017, the petitioner did not file his objections and

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therefore, the first respondent has issued notice for attachment.

4.Admittedly, after issuing provisional assessment notice and without giving an opportunity to the petitioner to file objections, and without passing final assessment order, the respondents cannot issue notice for attachment, and therefore, the impugned orders are liable to be set aside. Accordingly, the impugned orders are set aside. The matter is remanded back to the first respondent and the petitioner is directed to submit his objection to the provisional assessment notice within a period of two weeks from the date of receipt of a copy of this order and on receipt of such objection, the first respondent is directed to consider the objection and pass appropriate final assessment order, on merits and in accordance with law, within a period of four weeks thereafter.

5.With the above direction, the writ petition is disposed of. No costs. Consequently, WMP(MD)Nos.4457 and 4458 of 2018 are closed.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar

+1CC to Mr.G.Prabhu Rajadurai, Advocate, SR.No.52435
+1CC to Mr.N.Shanmuga Selvam, Advocate, SR.No. 52567

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sms
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