



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.03.2018

CORAM:

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

W.P.(MD)No.4596 of 2018

and

W.M.P.(MD)No.4681 of 2018

Thangaraj

... Petitioner

-Vs-

The Commissioner,
Madurai Corporation,
Madurai.

... Respondent

PRAYER:Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned demand order dated 23.01.2018 and provisional demand notice in Ref.C.F.C.No.115/Bo/17-18/0063517 dated 17.02.2018 made by the respondent and quash the same as illegal.

For Petitioner : Mr.M.Mahaboob Athiff
for M/s.Ajmal Associates
For Respondent : Mr.T.S.Mohammed Mohideen,
Standing Counsel.

ORDER

This writ petition has been filed, challenging the demand order and provisional assessment notice issued by the respondent Corporation.

2.According to the petitioner, originally, the assessment notice stands in the name of Raju Nadar. He had died in the year 2004. Subsequently, the petitioner is paying property tax regularly. Now, all of a sudden, the impugned demand order has been passed in the name of the dead person. Thereafter, another provisional assessment notice has been sent to the petitioner, directing to pay the tax amount. Challenging the same, this writ petition has been filed.

3.The learned Standing Counsel appearing for the respondent Corporation, on instructions, submitted that even though the original assessee died in the year 2004, so far, the petitioner has not taken any steps to transfer the assessment in his name. In the above circumstances, the present provisional assessment notice has been issued, directing to give objections. But, without doing so, the petitioner has straight away filed this writ petition.



4.Considering the fact that the petitioner is not being an assessee, and the assessment stands in the name of petitioner's grandfather, the petitioner is directed to appear before the Assistant Commissioner, Zone-4, Madurai Corporation, Madurai, and file an application seeking transfer of assessment in his name, and also raise his objections for the impugned provisional assessment notice. On filing such application as well as objections, the Assistant Commissioner, Zone-4, Madurai Corporation, Madurai, is directed to consider the same and pass suitable orders and also directed to pass final assessment notice, on merits and in accordance with law. Till the final assessment order is passed, the respondent Corporation is directed not to take any coercive action.

5.With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(Writs)

/True Copy/

Sub Assistant Registrar

To

The Commissioner,
Madurai Corporation,
Madurai.

+1cc to M/S.T.S.Mohammed Mohideen, Advocate SR.No. 55182

+1cc to M/S.Ajmal Associates, Advocate SR.No. 55368

W.P (MD) No.4596 of 2018
14.03.2018

myr

JM/SV MMS/SAR 4/19.04.2018/2P/4C