



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.07.2019

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.Nos.12377 & 12378 of 2012

and

M.P.Nos.1 & 2 of 2012

M/s.WABCO INDIA Limited
{formerly known as WABCO-TVS (INDIA) Ltd},
AA8, Central Avenue, Auto Ancillary SEZ,
Mahindra World City,
Chengalpattu - 603 204,
Rep.by Company Secretary.

..Petitioner in both WPs.

Vs.

Anjur Panchayat Union,
Rep.by it's President,
Via Singaperumal Koil,
Chengalpattu Taluk,
Kancheepuram District - 603 204.

..Respondent in both WPs.

Prayer in WP.No.12377 of 2012: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records connected with the Notice of the respondent dated 11.04.2012 and quash the same.

Prayer in WP.No.12378 of 2012: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records connected with the Resolution No.28 of the respondent dated 11.11.2011 and quash the same.

For Petitioner : Mr.K.Vairamuthu
for M/s.T.S.Gopalan & Co.

For Respondent : Mr.A.Zakir Hussain,
Government Advocate

COMMON ORDER

The main ground raised by the writ petitioner challenging the notice demanding arrears towards property tax, dated 11.04.2012, is that there was an arbitrary increase of House Tax to Rs.9/- per Sq.ft., without giving an opportunity to the petitioner/company to raise their objections.



2. On a perusal of the impugned order in the present writ petitions, it is seen that the petitioner has not been put on prior notice and the details as to how the amount has been demanded is also not spelt out. While that being so, the respondent may not be justified in demanding the enhanced house tax, without giving the petitioner a reasonable opportunity.

3. On this short ground, the demand notice is liable to be set aside. Since the respondent herein is entitled to claim enhanced property tax, it would be appropriate to give them an opportunity to issue a fresh notice after giving sufficient opportunity to the petitioner also, to putforth their objections.

4. In the light of the above observations, the impugned order dated 11.04.2012, on the file of Anjur Panchayat Union, Singaperumal Kovil Road, Chengalpattu, Kancheepuram - 603 204, is set aside.

5. Consequently, the respondent is granted liberty to raise a fresh demand notice after giving prior show-cause notice calling for the objections of the petitioner and by also giving details of calculations for which the demand is being made. The Special Officer is also at liberty to inspect the premises of the petitioner for the purpose of determining the property tax. Such an exercise of passing final orders shall be made within a period of three months from the date of receipt of a copy of this order.

6. At this juncture, the learned Additional Government Pleader submitted that the Special Officer (Block Development Officer), is in charge of the Respondent Union. Hence, the directions given in this order shall be complied with, by the Special Officer, Anjur Panchayat Union, Chengalpattu Taluk, Kancheepuram District.

7. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Pns



To

- 1) The President,
Anjur Panchayat Union,
Via Singaperumal Koil,
Chengalpattu Taluk,
Kancheepuram District - 603 204.
- 2) The Special Officer (Block Development Officer),
Anjur Panchayat Union,
Chengalpattu Taluk,
Kancheepuram District.

+1 cc to M/s.T.S.Gopalan & Co., Advocate, S.R.No.55501

W.P.Nos.12377 & 12378 of 2012

PM(CO)
SSM(13/08/2019) .