

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 24.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.12560 of 2011
and
M.P.No.1 of 2011

M/s.Hotel Vellore Royal Pvt.Ltd.,
Rep.by its Managing Director,
Mr.P.V.Sreenivasan,
New No.144, Old No.62,
Dr.Ida - Scudder Road,
Vellore - 632004.Petitioner

Vs

The Commissioner,
Vellore Municipality,
Vellore.Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the entire records pertaining to the impugned proceedings Na.Ka.No.23160/A-2/03 dated 12.05.2011 passed by the respondent with regard to property tax pertaining to the property situated at No.62, Dr.Ida Scudder Road, Vellore and quash the same and for Mandamus, directing the respondent to place the petitioner's appeal dated 19.01.2007 filed before the Chairman, Municipal Council Vellore before the Tax Appellate Tribunal, Vellore for consideration of the appeal on merit as directed by this Court.

For Petitioner : Mr.T.V.Ramanujam
for Mr.P.Thiagarajan

For Respondents: Mr.A.Zakir Hussain, GA

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O R D E R

This Court, in various decisions have held that the revision of property tax without prior notice, calling for the objections from the assessee and without giving details of the calculation as to how the tax amount came to be revised, is violative of principles of natural justice and had remanded back the matters for reconsideration.

2. In the present case, the main ground raised by the petitioner is that the demand has been made without any prior notice to the petitioner. Following the various decisions of this Court, I am also of the view that the matter can be remanded back to the respondent herein, for a fresh consideration after giving due opportunity to the petitioner.

3. In the light of the above observations, the impugned notice dated 12.05.2011 is set aside. Consequently, the matter is remanded back to the respondent herein for a fresh consideration, after giving due opportunity to the petitioner to raise his objections. During such consideration, the respondent shall serve notice to all persons who are interested in the subject matter. Such an exercise shall be completed as expeditiously as possible.

4. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-IV)

//True copy//

Sub Assistant Registrar

hvk

To

The Commissioner,
Vellore Municipality,
Vellore.

+1cc to Mr.P.Thiagarajan, Advocate SR.No.63703

W.P.No.12560 of 2011

and

M.P.No.1 of 2011

VSN I(CO)
GMY(26/08/2019)

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