

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 08.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.12572 of 2011
& MP.No.2 of 2011

R.Ponnusamy

...Petitioner

Vs

1. The Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore - 1.
2. The Assistant Commissioner,
Coimbatore Corporation (North Zone),
Coimbatore - 37.
3. Asst.Commissioner - Revenue,
Coimbatore City Municipal Corporation,
Coimbatore - 1.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the second respondent dated 27.04.2011, quash the same and consequently direct the 1st and 2nd respondents to implement the order of the Taxation Appellate Tribunal dated 12.10.2010 for proper calculation of arrears of tax.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondents: Mr.K.Magesh,
Standing Counsel

O R D E R

Though the petitioner has raised several grounds challenging the impugned order of demand of property tax, one of the main ground is that, the petitioner were not issued with any prior notice calling for their objections or the details as to how the respondents had arrived at the demand amount.

2. This Court in various decision has already held that, in cases where property tax are not to be revised, the assessee should be put on prior notice and their objections should be called for, in the absence of which, the unilateral demand made cannot be sustained.

3. A perusal of the impugned demand notice in the present case reveals that, no such prior notice has been issued in the case of the petitioner. In view of the same, it can be only construed to be the violation of the principles of natural justice.

4. In the light of the above observations, the impugned demand notice 27.04.2011 on the file of Assistant Commissioner, Coimbatore Corporation (North Zone), is set aside. Consequently, the respondents are at liberty to make a fresh demand, after giving prior notice calling for the objections of the petitioner, with regard to the demand of property tax. On receipt of such notice, the petitioner herein shall forthwith submit his objections if any, within a period of 15 days from the date of receipt of such a notice and thereafter, the respondents herein shall pass appropriate orders as expeditiously as possible.

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

Sd/-
Assistant Registrar

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

Pkn.

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore - 1.

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2. The Assistant Commissioner,
Coimbatore Corporation (North Zone),
Coimbatore - 37.

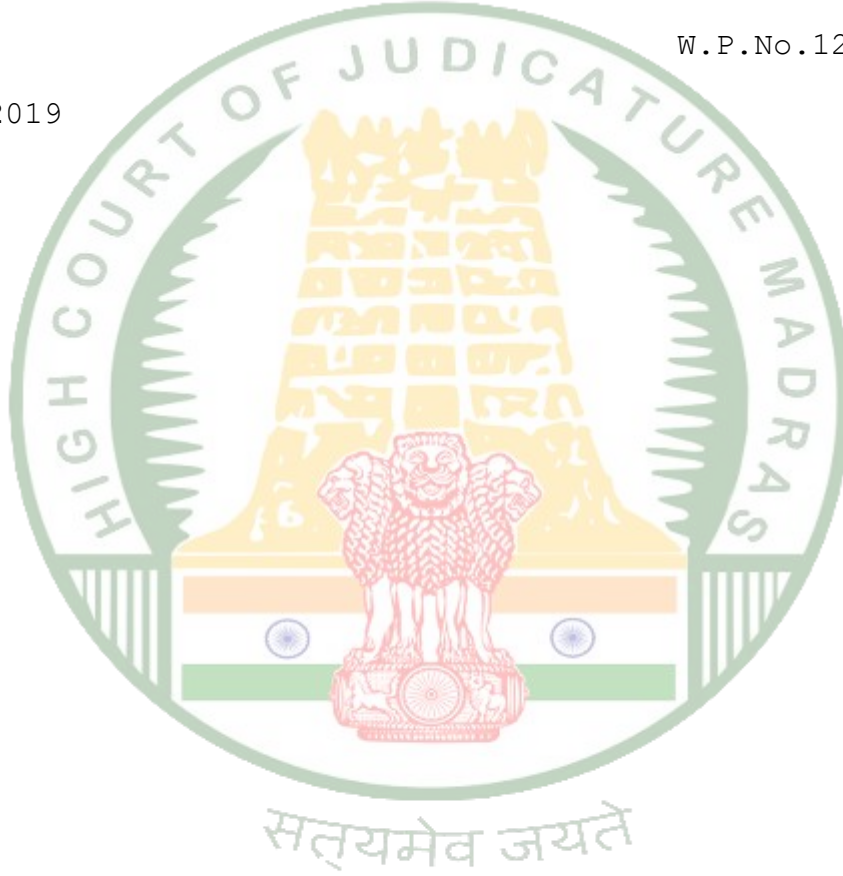
3. Asst.Commissioner - Revenue,
Coimbatore City Municipal Corporation,
Coimbatore - 1.

+lcc to Mr.B.Nedunchezhiyan, Advocate sr.57294

+lcc to Mr.K.Magesh, Advocate sr.57043

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