

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 13.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.17026 of 2011
and
M.P.Nos.1 & 2 of 2011

Ravi Patil

...Petitioner

Vs

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 641 001.
2. The Assistant Commissioner,
Coimbatore City Municipal Corporation,
East Zone,
Coimbatore - 641 005.
3. The Assistant Commissioner (Revenue)
Coimbatore City Municipal Corporation,
Coimbatore - 641 001.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent in Assessment No.49789 for the period 01.04.2008 signed dated nil and quash the same and direct the respondents to make the revisional assessment in accordance with the rules and recommended guidelines.

For Petitioners : Mr.B.Nedunchezhiyan

For Respondents : Mr.A.Zakir Hussain, GA
for R1 to R3

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 second respondent herein, for a fresh consideration after giving due opportunity to the petitioner.

3. In the light of the above observations, the impugned notice is set aside. Consequently, the matter is remanded back to the second respondent for a fresh consideration after giving due opportunity to the petitioner to raise his objections. During such consideration, the second 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 petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

drl/pnn

Sub Assistant Registrar

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 641 001.
2. The Assistant Commissioner,
Coimbatore City Municipal Corporation,
East Zone,
Coimbatore - 641 005.
3. The Assistant Commissioner (Revenue)
Coimbatore City Municipal Corporation,
Coimbatore - 641 001.

+1 cc to M/s.B.Nedunchezian, Advocate, S.R.No.69884
+1 cc to the Government Pleader, S.R.No.69397

W.P.No.17026 of 2011
and
M.P.Nos.1 & 2 of 2011

MR(CO)
SSM(17/09/2019)