

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 23.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.19539 of 2009
and
M.P.No.1 of 2009

R.Natarajan

...Petitioner

Vs

1. The Executive Officer,
Kudalur Town Panchayat,
Kavundampalayam,
Naickenpalayam Post,
Coimbatore - 641 020.

2. The Assistant Director of Town Panchayat,
Coimbatore Zone,
District Collector's Campus,
Coimbatore - 18.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records of the First Respondent in his Proceedings No.Na.Ka.26/2008/A, dated 'Nil' and quash the same.

For Petitioner : Ms.C.Usha

For Respondent : Mr.V.Jayaprakash Narayanan
for R1

Mr.A.Zakir Hussain for R2
Government Advocate

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 first 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 first respondent for a fresh consideration after giving due opportunity to the petitioner to raise their 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. With this observation, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

rst

To

1. The Executive Officer,
Kudalur Town Panchayat,
Kavundampalayam,
Naickenpalayam Post,
Coimbatore - 641 020.
2. Assistant Director of Town Panchayat,
Coimbatore Zone District Collector's Campus,
Coimbatore - 18.

+1 cc to Mr.A.E.Ravichandran, Advocate, S.R.No.62870

+1 cc to Mr.V.Jayaprakash Narayanan, Advocate, S.R.No.63326

+1 cc to the Government Pleader, S.R.No.63816

W.P.No.19539 of 2009
and

M.P.No.1 of 2009

NRL (CO)
SSM(28/08/2019)