

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 03.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.13859 of 2016
and

W.M.P.Nos.12170 & 12171 of 2016

S.V.Chandrapandian
Partner,
M/s.SVS Oil Mills,
Plot No.119, 121, 123, 125 and 127,
SIDCO Industiral Estate,
Thirumazhisai,
Chennai - 600124.

...Petitioner

-Vs-

1. The Inspector of Panchayats - Cum -
The Collector of Thiruvallur District,
District Collectorate, Thiruvallur.
2. The Secretary to the Government,
Rural Development and Panchayat
Raj Department,
Fort St.George, Chennai - 600009.
3. The Director of Rural Development and
Panchayat Raj,
Directorate of Rural Development and
Panchayat Raj Department,
Panagal Building, Chennai - 600015.
4. The Block Development Officer/
Commissioner,
Poonamallee Panchayat Union,
Poonamallee, Tiruvallore District.
5. The Executive Authority,
Chembarambakkam Village
Panchayat Office,
Chembarambakkam.

6. The President,
Chembarambakkam Village Panchayat,
No.1764, Dr.Ambedkar Street,
Palanchur - 600123.

7. The General Manager,
Tamilnadu Small Industries Development
Corporation Limited,
Garment Complex,
II, Thiruvika Industrial Estate,
Guindy, Chennai - 600032.

...Respondents

(R7 - Suo moto impleaded as per
Court order dated 11.12.2018)

PRAYER: Writ Petition filed under Article 226 of the
Constitution of India, praying to issue a writ of Certiorarified
Mandamus calling for the records from the 6th respondent
pertaining to the impugned demand notices dated 12.03.2016 and
06.04.2016 and quash the same and consequently direct the 6th
respondent to receive the property tax at the present rate of
Rs.9900/- per annum until general revision.

For Petitioner : Mr.A.R.L.Sundaresan, Senior Counsel

For Respondents: Mr.A.Zakir Hussain, GA
for R1 to R3
Mrs.Rajalakshmi, AGP
for R4
Ms.J.Jenny
for Mr.A.Immanuel
for R5 & R6
No Appearance
for R7

ORDER

The petitioner herein is aggrieved against the retrospective
revision of the property tax from the year 2011-12. The
petitioner herein, who is the owner of the property in Plot
Nos.119, 121, 123, 125 and 127 in SIDCO Industrial Estate,
Thirumazhisai, Chennai, has been called upon to pay a sum of
Rs.25,59,469/- towards enhanced property tax, as against the
original assessed tax of Rs.9900/- per annum.

2. The grievance of the petitioner is that the enhancement
was ordered without any prior notice or consideration of the
petitioner's objections. On a perusal of the impugned order of

enhancement, it is seen that no prior Show Cause Notice was issued to the petitioner at the time of enhancement, nor was any opportunity given to the petitioner to raise his objections. It is also not clear as to how the respondent had arrived at the enhanced levy without a proper calculation being furnished to the petitioner. As such, the very mode in which the property tax has been enhanced is clearly in violation of the principles of natural justice and on this short ground, the enhancement itself is liable to be set aside. Nevertheless, it is always open to the respondents to enhance the property tax, if they desire so, after giving due opportunities to the petitioner and appraising him of the mode in which enhancement has been calculated.

3. At this juncture, the learned Senior Counsel appearing for the petitioner submitted that the 6th respondent is not in charge of the Village Panchayat and the Special Officer is now in charge.

4. In the light of the above observations, the impugned order dated 06.04.2016, on the file of the 6th respondent is set aside. Consequently, the 1st respondent herein is called upon to instruct the concerned Special Officer, Chembarambakkam Village Panchayat, to issue a Show Cause Notice along with the calculation memo calling for the petitioner's objections with regard to enhancement of the property tax, if they so choose to do. In case any objections are received pursuant to the Show Cause Notice, the concerned authority shall consider the same, after giving due opportunities of personal hearing to the petitioner. Such an exercise shall be completed within a period of 12 weeks from the date of receipt of copy of this order.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

hvk

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Inspector of Panchayats - Cum -
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District Collectorate, Thiruvallur.
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Panchayat Raj,
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Poonamallee, Tiruvallore District.

5. The Executive Authority,
Chembarambakkam Village
Panchayat Office,
Chembarambakkam.

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7. The General Manager,
Tamilnadu Small Industries Development
Corporation Limited,
Garment Complex,
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Guindy, Chennai - 600032.

+1cc to Mr.A.Immanuel, Advocate, SR.No.44586
+1cc to the Govt.Pleader, Vide Sr.No.45393

W.P.No.13859 of 2016
and

W.M.P.Nos.12170 & 12171 of 2016

Kak(17/07/2019)

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