

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 06.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.23112 of 2009
and
M.P.Nos.1 & 2 of 2009
and
M.P.No.1 of 2010

1. D. Saradhamani

...Petitioner

Vs

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 1.
2. The Assistant Commissioner,
North Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 37.
3. The Commissioner,
Municipal Administration,
Chennai - 5.

...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 respondents 1 and 2 in Assessment No.331605 signed on 13.05.2008 and quash the same and direct the respondents 1 & 2 to make the revisional assessment in accordance with the rules and recommended guidelines.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondents : Mr.J.Sathyanarayana Prasad, SC
for RR1 to 3

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 her 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-IV)

//True Copy//

Sub Assistant Registrar

smv

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 1.
2. The Assistant Commissioner,
North Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 18.
3. The Commissioner,
Municipal Administration,
Chennai - 5.

+1 cc to Mr.B.Nedunchezhiyan, Advocate, S.R.No.67879

+1 cc to M/s.J.Sathya Narayana Prasad, S.R.No.67417

W.P.No.23112 of 2009

SAI (CO)
SSM(16/09/2019)