



WEB COPY

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 13.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.21340 of 2011
and
M.P.No.1 of 2011

Athavullah

...Petitioner

Vs

The Commissioner,
Tindivanam Municipality,
Tindivanam, Villupuram District.

...Respondent

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 respondent in his Dstraint Warrant dated 08.09.2011, quash the same and consequently forbear the respondent from taking any coercive action against the petitioner for recovering the alleged property tax due for the petitioner's property situated at the Door No.3, Devangar Street, Tindivanam.

For Petitioner : Mr. R.Sunil Kumar

For Respondent : Mr.A.Zakir Hussain, GA

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 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 respondent for a fresh consideration after giving due opportunity to the petitioner to raise his 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. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

drl/pnn

To

The Commissioner,
Tindivanam Municipality,
Tindivanam, Villupuram District.

+1 cc to the Government Pleader, S.R.No.69398

W.P.No.21340 of 2011
and
M.P.No.1 of 2011

VBA (CO)
SSM(13/09/2019)