



IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.19957 to 19962 of 2010
& MP.No.1 of 2010

WP.No.19957 of 2010
Shri Ramaperu Hospitality (P) Ltd,
Rep. by its Managing Director,
R.Nagarajan,
No.6, CHB Colony West,
Tiruchengode,
Namakkal.

...Petitioner
(In all Writ petitions)

Vs

The Commissioner,
Erode City Municipal Corporation,
Erode.

...Respondent
(In all Writ petitions)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the entire records of the respondent pertaining to the order of assessment dated 26.07.2010 pertaining to the property bearing door no.328, 324, 326, 320, 322, No.324/1 Brough Road, Ward.No.23, Zone-A,Erode, belonging to the petitioner and quash the same.

For Petitioner : Mr.S.Natanarajan (In all WPs)

For Respondent : Mr.A.Zakir Hussain,
Govt. Advocate
(In all Writ Petitions)

COMMON ORDER

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.

4. In the light of the above observations, the impugned notices are 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 respondent shall serve notice to all persons who are interested in the subject matter. Such an exercise shall be completed as expeditiously as possible.

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

Sd/-
Assistant Registrar (CS-VI)

//True copy//

Sub Assistant Registrar

Pkn.

To

The Commissioner,
Erode City Municipal Corporation,
Erode.

+6cc to Mr.S.Natanarajan, Advocate SR.No.58342, 58347, 58346,
58345, 58344, 58343

+1cc to Government Pleader SR.No.59737

W.P.No.19957 to 19962 of 2010

BP (CO)
GMY (21/08/2019)