

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 09.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.4228 of 2010
and
M.P.Nos.1 & 2 of 2010

1. A.Subramaniam

2. S.Kannusamy ...Petitioners

Vs

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 1.

2. The Assistant Commissioner,
South Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 18.

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 2nd respondent in Assessment No.214266 for the year 2008 signed dated nil in property tax book and quash the same and direct the respondent 1 & 2 to make the revisional assessment in accordance with the rules and recommended guidelines.

For Petitioners: Mr.B.Nedunchezhiyan

For Respondents: Mr.J.Sathyanarayana Prasad, SC
for R1 and R2

Mr.A.Zakir Hussain, GA
for R3

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 petitioners is that the demand has been made without any prior notice to the petitioners. 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 petitioners.

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

s/d-

Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

hvk

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 1.
2. The Assistant Commissioner,
South Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 18.

3. The Commissioner,
Municipal Administration,
Chennai - 5.

+1 CC to Mr.B.Nedunchezhiyan, Advocate sr 58177.
+1 CC to Govt. Pleader sr 58595.
+1 CC to Mr.J.Sathyanarayana Prasad, Advocate sr 57582.

W.P.No.4228 of 2010
and
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VGI (CO)
SP(29/07/2019)