

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED 18.07.2019
CORAM
THE HONOURABLE MR.JUSTICE M.S.RAMESH
W.P.No.4997 of 2010
and
M.P.No.1 of 2010

A.Koteeswaran

.. Petitioner

Vs

The Commissioner,
Villupuram Municipality,
Villupuram.

.. Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, for the records of the respondent in his proceedings in respect of property tax final warning notice dated 29.12.2009 and served to the petitioner on 12.2.2010 and quash the same and thereby forbear the respondent from demanding or enforcing payment of any increased property tax at the rate of Rs.9,252/- per half year in respect of the Assessment No.16416, Door No.37, K.K.Road, Villupuram.

For Petitioner :Mr.N.Suresh

For Respondent :Mr.G.Sankaran

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 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 closed.

Sd/-

Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

pnn

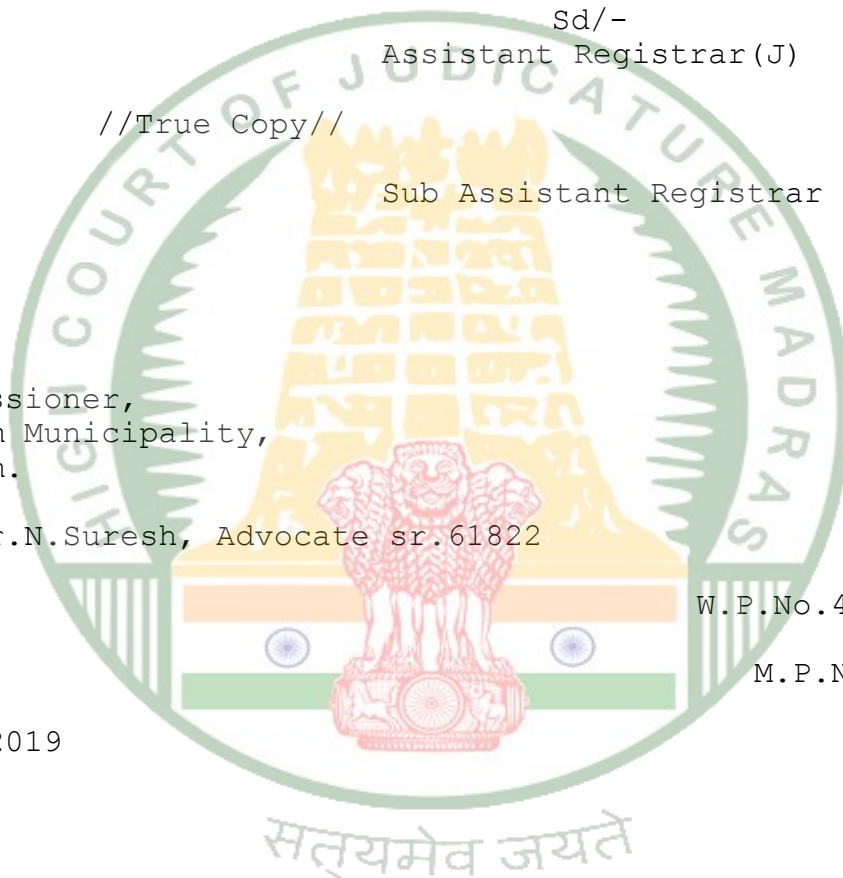
To

The Commissioner,
Villupuram Municipality,
Villupuram.

+1cc to Mr.N.Suresh, Advocate sr.61822

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nr 27/08/2019



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