

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 16.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.8965 to 8968 of 2010
and
M.P.Nos.1 & 2 of 2010

R.Vishnu Karthick ...Petitioner in
W.P.Nos.8965 & 8966 of 2010

R.Selvakumari ...Petitioner in
W.P.No.8967 of 2010

M.Muralikrishnan ...Petitioner in
W.P.No.8968 of 2010

Vs

1. The President,
Nerkundram First Grade Panchayat,
Nerkundram,
Chennai - 600107.

2. The Executive Officer,
Nerkundram First Grade Panchayat,
Nerkundram,
Chennai - 600107.

...Respondents in all WPs

PRAYER in W.P.No.8965 of 2010: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the 1st respondent relating to the present Tax Demand Notice in respect of Assessment No.83 for the petitioner's property at No.89, P.H.Road, Nerkundram, Chennai - 600107 and quash the same.

PRAYER in W.P.No.8966 of 2010: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the 1st respondent relating to the present Tax Demand Notice in respect of Assessment No.84 for the petitioner's property at No.91, P.H.Road, Nerkundram, Chennai - 600107 and quash the same.

PRAYER in W.P.No.8967 of 2010: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the 1st respondent relating to the present Tax Demand Notice in respect of Assessment No.361A for the petitioner's property at No.41A, Karuneeakar Street, P.H.Road, Nerkundram, Chennai - 600107 and quash the same.

PRAYER in W.P.No.8968 of 2010: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the 1st respondent relating to the present Tax Demand Notice in respect of Assessment No.361 for the petitioner's property at No.41, Karuneeakar Street, P.H.Road, Nerkundram, Chennai - 600107 and quash the same.

For Petitioners: Mr.M.Kamalanathan
(in all WPs)

For Respondents: Mr.D.Bala Subramanian, GA
(in WP.Nos.8965 & 8966 of 2010)
: Mr.A.Zakir Hussain, GA
(in WP.Nos.8967 & 8968 of 2010)

C O M M O N 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 cases, the main ground raised by the petitioners is that the demand has been made without any prior notice to them. 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 notices are 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 petitions stand disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The President,
Nerkundram First Grade Panchayat,
Nerkundram,
Chennai - 600107.
2. The Executive Officer,
Nerkundram First Grade Panchayat,
Nerkundram,
Chennai - 600107.

+4cc to Mr.M.Kamalanathan, Advocate Sr.60368, 60371, 60370 and 60369

W.P.Nos.8965 to 8968 of 2010
and
M.P.Nos.1 & 2 of 2010

nmI[co]
srg 28/08/2019

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