

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 08.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.3529 of 2011
and MP.No.1 of 2011

A.Xavier

...Petitioner

Vs

The Commissioner,
Hosur Municipality,
Hosur, Krishnagiri 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 relating to the proceedings in Assessment No.293 dated 08.12.2010, as well as the final notice dated 04.01.2011 in Na.Ka.No.5168/08/A1 of the respondent, and to quash the same and consequently direct the respondent to reassess the property tax in respect of the petitioner's premises by affording opportunity to the petitioner from 01.10.2004.

For Petitioners : Mr.C.Prabakaran

For Respondents : Mr.A.Arumugam

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 sole 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

//True Copy//

Sub Assistant Registrar

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To

The Commissioner,
Hosur Municipality,
Hosur, Krishnagiri District.

+1cc to Mr.A.Arumugam, Advocate SR.67907

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PVS (CO)
CB(23/10/2019)



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