

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.03.2019

CORAM :

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.4562 of 2019
and
W.M.P. No.5151 of 2019

Saminathan ... Petitioner

Vs.

The Commissioner,
Dharmapuri Municipality,
Dharmapuri. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for all the records pertaining to the final notices dated on 22.02.2018 and 18.12.2018 and quash the same.

For Petitioner : Mr.G.Munuraj

For Respondent : Mrs.A.SriJayanthi
Special Government Pleader

O R D E R

The writ petition has been filed challenging two final notices dated 22.02.2018 and 18.02.2018 issued by the respondent, calling upon the petitioner to remit arrears of property taxes for various periods of years 2017-18 and 2018-19 in respect of the property at T.S.No.49 and T.S.No.50/2, No.26, 'B' Block, Dharmapuri.

2.Heard Mr.G.Munuraj, learned counsel for the petitioner and Mrs.A.SriJayanthi, learned Special Government Pleader appearing for the respondent.

3.The sole ground on which impugned notices are assailed before me is violation of principles of natural justice insofar as the learned counsel for the petitioner would argue that, no notice prior to the final notices impugned in the writ petition has been received by the petitioner. No break-up of the disputed amount or calculation sheet has accompanied the notices and as such, the petitioner is fully in the dark as to the

proceedings, based on which, the impugned notices have been issued.

4.Though, Mrs.A.SriJayanthi states that revision notices are normally always issued as a general practice by the respondent Corporation, she is not in a position to produce the acknowledgment card in respect of the same to evidence service upon the petitioner.

5.Bearing in mind the aforesaid submissions and in the interests of justice, I am inclined to quash the two impugned final notices inasmuch as there are no materials to show that the petitioner was put to notice prior to the demands being raised upon him now. The Corporation is at liberty to issue Show Cause Notice with calculation sheets, upon receipt of which, the petitioner will file his objections. Appropriate orders shall be passed after consideration of the objections filed by the petitioner, after affording opportunity of personal hearing.

6.With these observations, the writ petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(Insp.cell)

//True Copy//

Sub Assistant Registrar

mkn

To

The Commissioner,
Dharmapuri Municipality, Dharmapuri.

+1 cc to M/s.Srijayanthi, Advocate, Sr.No. 29509

MG (CO)
CSL/27.04.2019

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