



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.9739 of 2018  
& WMP.No.11664 of 2018

Super Auto Forge Private Limited  
Rep.by its Managing Director  
Having its Registered Office at:  
TS-81/2, Mettu Street , Ganapathy Nagar,  
Ekkattuthangal, Chennai-600 032 ..Petitioner

--Vs--

- 1.The Executive Authority/Commissioner  
Tambaram Special Grade Municipality  
Tambaram, Chennai-600 045
- 2.The Assistant Development Commissioner,  
Office of the Development Commissioner  
Admin Office Building,  
MEPZ-Special Economic Zone,  
GST Road, Tambaram, Chennai-600 045 ...Respondents

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Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, calling for the records relating to the impugned order of the first respondent in his proceedings R.o.c No.3730/2017/A1 dated 15.03.2018 passed in the Revision Petition filed by the petitioner confirming the Special Notice of the first respondent bearing Notice No.009/0010881 dated 06.10.2017 towards Assessment No.009/002/01117 under Rule 9-A/Rule 10 of Schedule IV to the District Municipalities Act and quash the order dated 15.03.2018 and Special Notice dated 06.10.2017 and consequently direct the first respondent to fix the annual value and the half yearly tax to the Industrial Unit of the petitioner Unit in MEPZ-SEZ, Kadaperi, Tambaram West in accordance with section 82 sub-section 2(aa) of the Tamil Nadu District Municipalities Act, 1920.

For Petitioner : Mr.M.Meenatchi  
For Respondent : Mr.P.Srivinas  
Standing Counsel



O R D E R

By consent of Mr.M.Meenatchi, learned counsel for the petitioner and Mr.P.Srinivas, learned Standing Counsel for the respondents, the impugned assessment order is set aside solely on the ground that the petitioner has not been heard in person prior to passing of the revision order dated 15.03.2018. Admittedly, the petitioner has, in the objection dated 06.11.2017, reserved the right to raise additional grounds at the time of personal hearing and thus it was incumbent upon the authority to have heard the petitioner prior to passing of orders.

2. Let the petitioner appear before the the Executive Authority/Commissioner arrayed as 1<sup>st</sup> respondent on Friday, the 3<sup>rd</sup> of January, 2020 at 10.30 a.m. without expecting any notice to be issued in this regard. After hearing the petitioner and considering all/any documents that may be supplied by the petitioner, orders be passed within a period of four weeks from date of conclusion of personal hearing, on merits and in accordance with law.

3. This writ petition is allowed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

- 1.The Executive Authority/Commissioner  
Tambaram Special Grade Municipality  
Tambaram, Chennai-600 045
- 2.The Assistant Development Commissioner,  
Office of the Development Commissioner  
Admin Office Building,  
MEPZ-Special Economic Zone,  
GST Road, Tambaram, Chennai-600 045.

+1cc to Mr.P.Anbarasan, Advocate SR.104827

+1cc to Mr.P.Srivinas, Advocate SR.105105

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GJ(CO)  
CB(20/12/2019)