

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.6858 and 7281 of 2012
and M.P.Nos.1 and 1 of 2012

Lalitha Kanagaraj ... Petitioner in both W.Ps.

Vs

1. The Commissioner,
Salem Corporation,
Salem - 1.

2. The Assistant Commissioner,
Hasthampatti Zonal Office (Ward-4),
Salem City. ... Respondents in both W.Ps.

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India to pass an order of Writ of Certiorari, calling for the records in respect of the impugned order passed by the 2nd respondent herein in his proceedings NIL dated 11.11.2011 and 15.03.2012 and quash the same.

For Petitioner : Mr.R.Nalliyappan
in both W.Ps.

For Respondent : Mr.K.Bhuvaneswari
in both W.Ps. Additional Government Pleader

सत्यमेव जयते
COMMON ORDER

The petitioner herein is aggrieved against the revision of the property tax on the ground that the revision was made without any prior notice, thereby depriving him to raise his objections.

2. Though the petitioner has raised several other grounds, in my view, if the matter is remitted back for fresh consideration after extending due opportunity to the petitioner herein, ends of justice would be secured. Such a remand is also necessary in a matter wherein the revision made retrospectively.

3. In the light of the above observation, the demand notices dated 11.11.2011 and 15.03.2012 are set aside. The matter is remanded back to the second respondent herein for fresh consideration. In case, the second respondent himself satisfy to revise the property tax, he shall do so, after giving prior notice, calling for the objections from the petitioner and on receipt of any objections, the second respondent shall consider the same on its own merits and in accordance with law and pass appropriate orders. Such an exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

4. With the above direction, the writ petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

vum

To

1. The Commissioner,
Salem Corporation,
Salem - 1.
2. The Assistant Commissioner,
Hasthampatti Zonal Office (Ward-4),
Salem City.

+1cc to Mr.R.Nalliyappan, Advocate, S.R.No.52185

W.P.Nos.6858 and 7281 of 2012
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PA(CO)
GN(19/08/2019)

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