IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.Nos.7940 to 7949 of 2012
and
MP.Nos.1 to 1/2012 (9 MPs) and 2 to 2 of 2012 (9 MPs)

WP.No.7940 of 2012

M/s.Madras Vanaspathi Ltd.,
Rep. by its Managing Director
A.Kodeesvaran,
Power House road,
Villupuram. .. Petitioner in all the Petitions

Vs.

The Commissioner,
Villupuram Municipality,
Villupuram. .. Respondent in all the Petitions

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent herein in Na.Ka.No.9237/06/A1 dated 16.02.2012 in respect of Assessment No.4627, 4635, 4630, 4634, 4632, 4636, 4633, 4628, 4631, 4629 and quash the same and thereby forbear the respondent from taking any coercive action in respect of the property tax for Assessment Nos.4627, 4635, 4630, 4634, 4632, 4636, 4633, 4628, 4631, 4629 of the petitioner company.

(In all WPs)
For Petitioner : Mr.N.Suresh

For Respondent : Mr.R.P.Pratap Singh
Government Advocate

COMMON ORDER

The petitioner challenges a final demand dated 16.02.2012 calling upon the assessee to pay property tax in respect of the property under assessment Nos.4627 to 4636, relating to premises at Ward No.WD-09, Power House Road, Villupuram (property in question).

2.Though no counter has been filed in the matter, Mr.R.P.Pratap Singh, learned Government Advocate appearing for the respondent states fairly that there is no show cause notice or pre-assessment notice issued prior to the impugned demand having been raised. The petitioner brings to the notice of this Court earlier civil proceedings before the Principal District Munsif, Villupuram as well as earlier writ petitions in WP.Nos.2714 to 2723 of 2009 that have been disposed on 21.10.2011, taking note of the position that the arrears of tax have been duly remitted. According to the petitioner, these relevant facts and materials have not been taken into account in the raising of the impugned demands. This writ petition can thus be disposed on the short point of violation of principles of natural justice.

3.Taking into account the submission of both sides, and in the interests of justice, I setting aside impugned demand dated 16.02.2002 and direct the petitioner to appear before the respondent Commissioner on 04.10.2019 when he shall be supplied the basis of assessment of property tax for the property in question. After affording the petitioner sufficient opportunity to put forth his objections to the assessment if any, an order of assessment shall be passed within a period of four weeks from date of conclusion of personal hearing.

4.This Court, by order dated 26.03.2012 had granted an interim stay of collecting the demand upon condition that the petitioner pay the tax commencing from 2009-2010 (1^{st} half) to 2011-2012 (2^{nd} half). While computing the final demand of property tax, credit shall be granted for the amounts already remitted by the petitioner.

5.These writ petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar(CS-IX)

True Copy

Sub-Assistant Registrar

vs

To

The Commissioner,
Villupuram Municipality,
Villupuram.

+1 CC to Mr.N.Suresh, Advocate sr 80543.
+1 CC to Mr.R.P.Pratap Singh, Advocate sr 80540.

W.P.Nos.7940 to 7949 of 2012
and
MP.Nos.1 to 1/2012 (9 MPs) and 2 to 2 of 2012 (9 MPs)

SSD(CO)
SP(24/09/2019)