IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.09.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.No.9462 of 2012
and
M.P.No.1 of 2012

1.V.Kanthasamy (Deceased)
2.Indirani
3.K.Yuvaraj
4.M.Saraswathi
5.K.Paneerselvam
6.L.Mohana
7.K.Sundaram .. Petitioners

(P2 to P7 are LRs of the deceased Petitioner V.Kanthasamy, vide order made in WMP.No.25651 of 2019 by this Court on 03.09.2019)

Vs.

1.The State of Tamilnadu,
Rep. by the Secretary to Government,
Local Administration,
Fort St. George,
Chennai-600 009.

2.The Commissioner,
Anakaputhur Municipality,
Anakaputhur,
Chennai – 600 070. .. Respondents

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 relating to the impugned notice of the 2nd Respondent dated 28.03.2012 and quash the same and consequently direct the 2nd Respondent to assess the property tax in respect of the said property in accordance with the prevalent Government order and guidelines and collect the property tax accordingly.

For Petitioners : Mr.T.N.Sugesh

For Respondents : Mr.R.Pratap Singh (for R1)
Government Advocate
Ms.P.Rajalakshmi (for R2)
Additional Government Pleader

O R D E R

Heard Mr.T.N.Sugesh, learned counsel for the petitioners, Mr.Pratap Singh, learned Government Advocate for the 1st respondent and Ms.P.Rajalakshmi, learned Additional Government Pleader for the 2nd respondent.

2.The petitioner has challenged a demand notice issued by the Corporation, Anakaputhur Municipality arrayed as 2nd respondent.

3.The petitioner states that the property at Survey No.172, Block No.25A, admeasuring an extent of 0.03 cents at No.1, Thiru.vi.ka Street, Anakaputhur, Chennai-600 070 ('property in question'), has been in his ownership and possession since 1974 and that he has been remitting property tax in respect of the aforesaid property regularly. In the aforesaid circumstances, he was shocked to receive the impugned demand computing tax for the period from the second half of 2003-2004 till the second half of 2011-2012 at a figure of Rs.64,800/-. According to him, the amount has been enhanced manifold and various guidelines that have been fixed for assessment of property tax have not been taken into consideration by the respondent.

4.Mr.Pratap Singh for his part admits fairly that no pre-assessment notice nor order of assessment has been issued/passed in this case. Even according to him, the procedure set out in Schedule-IV of the Tamil Nadu District Municipalities Act, 1920 (in short 'Act') has not been followed by the Officer.

5.In the light of the aforesaid, I have no hesitation in setting aside the impugned demand notice.

6.The respondent is directed to furnish the basis of assessment of the property in question within a period of two weeks from date of receipt of a copy of this order to the petitioner. Upon receipt thereof, the petitioner is permitted to file objections to the notice and proceedings for assessment of property tax shall be completed in line with the provisions of the Act, G.O.(Ms)No.73, dated 19.07.2018 and all other relevant and applicable Rules and Orders within a period of four weeks from date of receipt of the written objections, after hearing the petitioner and in accordance with law.

7.This writ petition is allowed. No costs.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

vs

To

1.The Secretary to Government,
Local Administration,
Fort St. George,
Chennai-600 009.

2.The Commissioner,
Anakaputhur Municipality,
Anakaputhur,
Chennai - 600 070.

+1cc to the Government Pleader, S.R.No.78134

W.P.No.9462 of 2012

VG II(CO)
GN(28/11/2019)