

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 13.08.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.NO.39327 OF 2015

AND

M.P.NO.1 OF 2015

Kousalya Bai

...Petitioner

Vs

The State of Tamil Nadu rep by its
Assistant Revenue Officer,
Corporation of Chennai,
Zone 8, Chennai.

...Respondent

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent made in Revised assessment dated 22.08.2015 in No.7/15-16/4594 in Tax assessment Bill No. 08/100/01738/000 in respect of the property situated at 107 (9) Ab block, 3rd Street, Anna Nagar, Chennai 40 and quash the same and consequently direct the respondent to reassess the property tax by conducting an enquiry in a manner known to law after affording sufficient and reasonable opportunity to the petitioner.

For Petitioner : M/s.Selvi George

For Respondent : No Appearance

O R D E R

This Court, in various decisions have held that the revision of property tax without prior notice, calling for the objections from the assessee and without giving details of the calculation as to how the tax amount came to be revised, is violative of principles of natural justice and had remanded back the matters for reconsideration.

2. In the present case, the main ground raised by the petitioner is that the demand has been made without any prior

notice to the petitioner. Following the various decisions of this Court, I am also of the view that the matter can be remanded back to the respondent herein, for a fresh consideration after giving due opportunity to the petitioner.

3. In the light of the above observations, the impugned notice is set aside. Consequently, the matter is remanded back to the respondent for a fresh consideration after giving due opportunity to the petitioner to raise his objections. During such consideration, the respondent shall serve notice to all persons who are interested in the subject matter. Such an exercise shall be completed as expeditiously as possible.

4. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is also closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

drl/pnn

To

The Assistant Revenue Officer,
Corporation of Chennai,
Zone 8, Chennai.

+1cc to M/s.Selvi George, Advocate, S.R.No.69819

W.P.No.39327 of 2015
and

M.P.No.1 of 2015

MR(CO)
CS/30/09/2019

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