IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 23.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.3621 & 4064 of 2009
and
M.P.Nos.1, 1 of 2009

S.Devaki Ammal ...Petitioner in W.P.No.3621 of 2009

R.Bhuvaneswari ...Petitioner in W.P.No.4064 of 2009

-Vs-

1.The Chairman,
Chengalpattu Municipality,
Chengalpattu,
Kancheepuram District.

2.The Commissioner,
Chengalpattu Municipality,
Chengalpet,
Kancheepuram District. ... Respondents in both W.Ps

Prayer in W.P.No.3621 of 2009: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the final demand notice in Assessment No.6147 dated 23.02.2009, passed by the Second Respondent, in respect to the property at D.No.119, Anna Salai, Chengalpet, Kancheepuram District demanding a sum of Rs.47,744/- for the I and II half year of 2008-2009 and quash the same as illegal and unconstitutional and consequently forbearing the Respondents their men, agent, servants or any one claiming under them from making any levy, impose assessment, demand or collection of property tax in respect of the said property, except under the Provisions of the Tamil Nadu Municipalities Act, 1920.

Prayer in W.P.No.4064 of 2009: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records of the final demand notice in Assessment No.10686 dated 23.02.2009, passed by the Second Respondent, in respect to the property at D.No.167-A, Anna Salai, Chengalpet, Kancheepuram District demanding a sum of Rs.53,660/- for the I and II half year of 2008-2009 and quash the same as illegal and unconstitutional and consequently forbearing the Respondents their men, agent, servants or any one claiming under them from making any levy, impose assessment, demand or collection of property tax in respect of the said property, except under the Provisions of the Tamil Nadu Municipalities Act, 1920.

For Petitioner : Ms.A.Loganayaki in both W.Ps

For Respondents: Mr.A.Zakir Hussain in both W.Ps
Government Advocate

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 petitioners is that the demand has been made without any prior notice to the petitioners. Following the various decisions of this Court, I am also of the view that the matter can be remanded back to the second 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 second respondent for a fresh consideration after giving due opportunity to the petitioner to raise their 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. With this observation the writ petitions are allowed. No costs. Consequently, connected miscellaneous petition are closed.

rst

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To
1.The Chairman,
Chengalpattu Municipality,
Chengalpattu,
Kancheepuram District.

2.The Commissioner,
Chengalpattu Municipality,
Chengalpet, Kancheepuram District.

+2cc to Mr.M.Kempraj, Advocate, SR.No.63275 & 63276
+1cc to the Govt.Pleader, Vide Sr.No.63817 & 63818

W.P.Nos.3621 & 4064 of 2009
and
M.P.Nos.1, 1 of 2009

Kak(17/09/2019)