IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos. 26399, 26402, 26403, 26405, 26406, 26409, 26410, 26412, 26414 & 26415 of 2019
and
W.M.P.Nos.25760, 25761, 25762, 25763, 25764, 25765, 25768, 25769, 25770, 25771, 25772, 25773, 25774, 25775, 25778, 25779, 25780, 25783, 25784 & 25785 of 2019

R.Jayakumar ...Petitioner in WP No.26399/19

Malini Sivanantham ...Petitioner in WP No.26402/19

Rampriya Sambath ...Petitioner in WP No.26043/19

R.Sadiq Ali ...Petitioner in WP No.26405/19

Rampriya Sambath ...Petitioner in WP No.26406/19

S.Sivanantham ...Petitioner in WP No.26409/19

R.Sadiq Ali ...Petitioner in WP No.26410/19

S.N.Duraisamy ...Petitioner in WP No.26412/19

B.Sudhakar ...Petitioner in WP No.26414/19

R.Sadiq Ali ...Petitioner in WP No.26415/19

vs.

1. The Government of Tamil Nadu
   Rep. by its Principal Secretary to Government
   Municipal Administration and Water Supply
   (MA IV) Department, Chennai-600 009.

2. The Commissioner of Municipal Administration
   Chepauk, Chennai-600 005.

3. The Commissioner cum Executive Authority
   Mettupalayam Municipality
   Housing Unit, Mettupalayam - 641 301.

...Respondents (in all WPS)

These Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the Special Notice dated 12.02.2019, 06.02.2019, 05.02.2019, 26.02.2019, 27.02.2019 and 08.02.2019 were issued by the 3rd respondent to the petitioner and quash the same.

For Petitioner in all WPs : Mr.T.K.S.Gandhi

For Respondents in all WPs : Mr.S.Soundararajan
Government Advocate
for R1 & R2
Mr.V.Jayaprakash Narayanan
standing counsel for R3

COMMON ORDER

Mr.S.Soundararajan, learned Government Advocate takes notice for the respondents 1 & 2. Mr.V.Jayaprakash Narayanan, learned standing counsel takes notice for the third respondent. By consent of the parties, these writ petitions are taken up for final disposal at the admission stage itself, since the issue involved in these cases is already considered and decided by this Court in W.P.No.23419 of 2019 dated 08.08.2019 arising out of the same special notice issued by the same Municipality.

2. All these writ petitions are filed by individual writ petitioners aggrieved against the Special Notices dated 12.02.2019, 06.02.2019, 05.02.2019, 26.02.2019, 05.02.2019, 06.02.2019, 26.02.2019, 27.02.2019, 08.02.2019, 26.02.2019 respectively, passed by the third respondent, wherein and whereby, the third respondent-Municipality has made a demand of enhanced property tax in respect of each properties.

3. It is brought to the notice of this Court by both sides that a similar special notice dated 19.02.2019 issued by the very same third respondent-Municipality was put to challenge in W.P.No.23419 of 2019 and this Court, by order dated 08.08.2019, disposed of the said writ petition by issuing certain directions as follows:

> "a) Writ petitioner shall send individual representation/revision qua impugned order to the Commissioner of Mettupalayam Municipality within a fortnight from the date of receipt of a copy of this order.
>
> b) Third respondent before this Court namely Commissioner, Mettupalayam Municipality, who is Executive Authority within the meaning

of Section 2(8-C) of District Municipalities Act, shall dispose of writ petitioner's representation/revision in response to impugned notice being Special Notice dated 19.02.2019 for writ petitioner's property at 41 C 3, Annur Road and the relevant Assessment number is 074/017/01004.

c) Disposal of revision by 3rd respondent shall be in accordance with the procedure adumbrated in Rule 12 of the Taxation Rules.

d) Disposal of the revision on its own merits in accordance with law by the 3rd respondent shall be done as expeditiously as possible and in any event within twelve (12) weeks from the date of receipt of individual representation / revision from the writ petitioner.

e) There shall be no coercive action against the writ petitioner or distraint proceedings against the writ petitioner's property until disposal of revision, subject to the condition that the writ petitioner shall continue to pay half yearly property tax for said property at the existing rate of Rs.15,297/-(Rupees Fifteen Thousand Two Hundred and Ninety Seven only). Though obvious, it is made clear that if the writ petitioner is not satisfied with the outcome of the revision, it is open to the writ petitioner to assail the same in a manner known to law and if that scenario unfurls, this order will not impede such a legal process."

4. Therefore, the learned counsel appearing on either side submitted that in similar lines, these writ petitions also can be disposed of, accordingly.

5. Considering the fact that the identical special notice issued by the third respondent-Municipality was the subject matter in the above said writ petition and that this Court has disposed of the said writ petition by issuing the above directions, I am of the view that these writ petitioners are also entitled for the very same relief.

6. Accordingly, all these Writ Petitions are disposed of with the following directions:

a) All the writ petitioners shall send individual representation/revision qua impugned order to the Commissioner of Mettupalayam Municipality within a fortnight from the date of receipt of a copy of this order.

b) Third respondent before this Court viz., the Commissioner, Mettupalayam Municipality, who is Executive Authority within the meaning of Section 2(8-C) of District Municipalities Act, shall dispose of the writ petitioners' representations/revision in response to the impugned notice being Special Notice dated 12.02.2019, 06.02.2019, 05.02.2019, 26.02.2019, 05.02.2019, 06.02.2019, 26.02.2019, 27.02.2019, 08.02.2019 & 26.02.2019 respectively.

c) Disposal of the revision by 3rd respondent shall be in accordance with the procedure adumbrated in Rule 12 of the Taxation Rules.

d) Disposal of the revision on its own merits and in accordance with law by the 3rd respondent shall be done as expeditiously as possible and in any event within twelve (12) weeks from the date of receipt of individual representation/revision from the writ petitioners.

e) There shall be no coercive action against the writ petitioners or distraint proceedings against the writ petitioners' property until disposal of revision, subject to the condition that the writ petitioners shall continue to pay half yearly property tax for the said property at the existing rate. Though obvious, it is made clear that if the writ petitioners are not satisfied with the outcome of the revision, it is open to the writ petitioners to assail the same in a manner known to law and if that scenario unfurls, this order will not impede such a legal process.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

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To

1. The Principal Secretary to Government
   Municipal Administration and Water Supply
   (MA IV) Department, Chennai-600 009.

2. The Commissioner of Municipal Administration
   Chepauk, Chennai-600 005.

3. The Commissioner cum Executive Authority
   Mettupalayam Municipality
   Housing Unit, Mettupalayam - 641 301.

+10cc to Mr.T.S.K.Gandhi, Advocate SR.No.78028

+1cc to Mr.V.Jayaprakash Narayanan, Advocate SR.No.77136

+1cc to Government Pleader SR.No.77751

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CP(CO)
GMY(19/09/2019)