IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.24438 of 2019
and WMP.Nos.24182 & 24184 of 2019

M/s. Triumph International (India) Pvt.,
Rep.by its Compliance Head,
No.240, B.Sengundram Village,
Maramalai Nagar,
Kancheepuram District,
Chennai 603 204.
... Petitioner

Vs.

1. The Government of Tamil Nadu
Rep.by its Secretary,
Department of Municipal Administration
and Water Supply Department,
Fort St.George, Chennai 600 009.

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

3. Maramalai Nagar Municipality
Rep.by its Commissioner
Chennai 603 203.
... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the entire records relating to the impugned demand notice dated 08.02.2019 in Tax Assessment Nos.020/010/00099-020/19042 & 020/010/00100-020/19043 and the order dated 03.06.2019 in Na.Ka.No.1931/2018/A1 of the third respondent and quash the same.

For Petitioner : M/s.J.Vinoth
For Respondents : Mr.D.Suriyanarayanan
Additional Government Pleader
for R1 & R2
Mr.P.Srinivas for R3

O R D E R

This writ petition is filed challenging the demand notice dated 03.06.2019 wherein and whereby the petitioner was called upon to pay the property tax to the respondent Municipality.

2. Heard both sides.

3. The grievance of the petitioner before this Court is that the impugned demand is bereft of any material details as to how much is the tax arrears and as to how the same has been arrived at. Thus it is contended that without there being any material details namely break up figures of the property tax sought to be recovered from the petitioner, the impugned demand vaguely calling upon the petitioner to make such payment without even referring to the quantum, cannot be sustained.

4. Mr.P.Srinivas, learned counsel for the third respondent fairly submitted that the petitioner will be provided with a working sheet indicating the property tax arrears and accordingly he can pay the same thereafter.

5. Considering the fact that the impugned demand is made without any material details and further considering the fact that the learned counsel for the third respondent has accepted to issue the working sheet to the petitioner, this writ petition is disposed of by directing the third respondent to provide such working sheet to the petitioner within a period of two weeks from the date of receipt of a copy of this order. On receipt of working sheet, it is for the petitioner to work out his course of action in accordance with law. Since this Court has directed the third respondent to furnish the working sheet, it is open to the respondent Municipality to issue fresh demand notice by specifically referring to the quantum of tax arrears afresh. Consequently the present impugned demand notice is set aside.

5. With the above direction the writ petition stands disposed of. No costs. Consequently connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

dpq

To

1. The Secretary, Government of Tamil Nadu
   Department of Municipal Administration
   and Water Supply Department,
   Fort St.George, Chennai 600 009.

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

3. The Commissioner,
   Maramalai Nagar Municipality
   Chennai 603 203.

+1cc to Mr.J.Vinoth , Advocate SR.No. 85940
+1cc to Mr.P.Srinivas , Advocate SR.No. 86342

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A.SK(12/11/2019)