

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 05.12.2019
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P.No.17543 of 2018
& WMP.Nos.20810 & 20811 of 2018

M/s.Thangavelu Textile Mills Limited
Rep.by its Joint Managing director
T.Senthilnathan

...Petitioner

--Vs--

- 1.The Commissioner
Salem City Municipal Corporation
Salem-636 001
- 2.The Assistant Commissioner,
Ammamet Ward Office No.III
Salem City Municipal Corporation
Salem-636 003

...Respondents

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, calling for the records relating to Special Notice No.049/0014756 dated 11.06.2018 issued by the 2nd respondent to the petitioner and quash the same.

For Petitioner : Mr.P.Mani
For Respondents: Ms.K.Bhuvaneswari
Standing Counsel

O R D E R

The petitioner is a textile mill and challenges a Special Notice dated 11.06.2018 issued in terms of the Salem Corporation Act 1994 (in short 'Act').

2. Heard Mr.P.Mani, learned counsel for the petitioner and Ms.K.Bhuvaneswari, learned Standing Counsel for the respondents.

3. The main contention of the learned counsel for the petitioner is that the petitioner had approached this Court in W.P.No.26194 of 2017, challenging action taken by the respondents for the collection of property tax in respect of the property situated at VOC Nagar. The address of the property is

incomplete as the impugned notice states the address to be 'Door No.0 V.O.C.Nagar'.

4. Be that as it may, by order dated 18.12.2017, this Court had disposed the aforesaid writ petition with the following directions:

1. The petitioner shall pay property tax at the rate of Rs.10,000/- per half year from the assessment year I/2004-2005 to II/2007-2008.

2. The petitioner shall pay property tax at the rate of Rs.15,000/- per half year from the assessment years I/2008-2009 to II/2011-2012.

3. The petitioner shall pay property tax at the rate of Rs.20,000/- per half year from the assessment years I/2012-2013 to II/2014/2015.

4. The petitioner shall pay property tax at the rate of Rs.25,000/- per half year from the assessment years I/2015-2016 to II/2017-18.

5. Learned counsel for the respondents states that the aforesaid directions have been complied with.

6. The grievance of the petitioner is that the impugned notice has been issued revising the property tax notwithstanding compliance of the above directions. This, according to them, is contrary to the order passed by this Court on 18.12.2017.

7. In counter, the respondents aver that Thangavelu Textile Mills (P) Ltd., the petitioner company, is situated upon land comprising a total extent of 2,43,088 sq.ft, including 40,501 sq.ft. and 65,367 sq.ft, being the super structure. The vacant land comprising of 1,38,012 sq.ft. is what is sought to be assessed to property or the tax thereupon.

8. While the above details are set out in counter, the impugned Special Notice is bereft of any details of the extent, quantification or computation of property or the tax there upon.

9. A non-speaking and cryptic notice is clearly unacceptable as it is incumbent upon the respondents to furnish the basis of assessment to the petitioner, solicit and receive their objections, consider the same and thereafter pass an order of assessment after hearing them.

10. In the light of the aforesaid, the impugned Special Notice is set aside. The respondents are directed to furnish the basis of assessment along with the details of area sought to be assessed and the basis of computation to the petitioner within a period of two weeks from date of receipt of a copy of this order, that is, on or before 23.12.2019. Thereafter a date shall be fixed calling upon the petitioner to appear before the

respondents and after hearing the petitioner considering its objections, speaking order of assessment shall be passed in accordance with law.

11. This writ petition is allowed in the aforesaid terms. Connected miscellaneous petitions are closed with no orders as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner
Salem City Municipal Corporation
Salem-636 001

2.The Assistant Commissioner,
Ammamet Ward Office No.III
Salem City Municipal Corporation
Salem-636 003

+1cc to Mr.P.Mani, Advocate sr.101612

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nr 09/12/2019