IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29117 of 2019
and
WMP No.28891 and 28893 of 2019

A.Seramani ...Petitioner

Vs.

1.The Commissioner,
Mannargudi Municipality,
Mannargudi.

2.The Zonal Director,
Municipal Administration,
Thanjavur. ...Respondents

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 pertaining to the demand of property tax of the first respondent which has culminated in final demand notice dated 23.02.2019 issued by the first respondent for the property tax assessments in 1) Old Assessment No.102/12316, New Assessment No.102/023/00588 and 2) Old Assessment No.102/12317, New Assessment No.102/023/00589 and quash the same and further direct the respondent to assess the property tax in accordance with law and after duly hearing the petitioner.

For Petitioner : Mr.Hari Radhakrishnan
for Mr.A.Mohamed Ismail

For Respondents : Mr.D.Suryanarayanan
Standing Counsel

O R D E R

The petitioner is aggrieved against the impugned demand notices demanding property tax.

2. The grievance of the petitioner is that before issuing the impugned demand notices, no other proceedings was issued assessing the property tax. It is the further contention of the petitioner that the impugned demand notices are giving two

different figures for the very same property and therefore, the petitioner is not in a position to understand as to what could be his tax liability. It is stated that the petitioner through his communication dated 25.03.2019, informed the first respondent and sought for break up details as to how the impugned demands are made with two different figures. It is stated that the said communication has not been considered so far.

3. It is seen that the impugned demands are made by referring two different figures for the very same assessment years. The petitioner has already made a representation on 25.03.2019, asking for break up details. Therefore, it is for the first respondent to consider the said request and give break up details as to what is the actual tax liability payable by the petitioner.

4. Accordingly, this writ petition is disposed of, by directing the first respondent to consider the request made by the petitioner dated 25.03.2019 and pass orders on the same within a period of four weeks from the date of receipt of a copy of this order. On receipt of such communication from the first respondent, it is for the petitioner to work out his remedy in a manner known to law. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner,
Mannargudi Municipality,
Mannargudi.

2.The Zonal Director,
Municipal Administration,
Thanjavur.

+1 cc to M/s.A.Mohamed Ismail,Advocate Sr.No. 94387
+1 cc to The Government Pleader Sr.No. 95096

AKM/02.12.19/2P-5C / W.P.No.29117 of 2019