



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 09.07.2019
CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

WEB COPY

W.P. (MD) No.18111 of 2013
and M.P. (MD) No.1 of 2013

Jaithoon Beevi

...Petitioner

-Vs-

The Commissioner,
Dindigul Municipality,
Dindigul.

...Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned notice dated 07.10.2013 on the file of the respondent and quash the same as illegal, incompetent and without jurisdiction and consequently direct the respondent to consider the application of the petitioner dated 20.03.2012 for reversing and reducing the property tax in respect of assessment number 590.

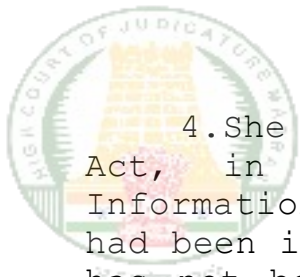
For Petitioner : Mr.H.Lakshmi Shankar
For Respondent : Mr.J.Lawrance

ORDER

This Writ Petition challenges a notice dated 07.10.2013, issued by the Commissioner, Dindigul Municipality and seeks quash of the same.

2.The petitioner is a resident of Dindigul and owns property at 36K2, Palani Road, Dindigul, assessed to property tax under Assessment No.590. The property in question was originally a portion of a larger property that was partitioned among the family members of the petitioner. One of the objections raised by the petitioner to the proposed assessment under challenge is that the assessment sought to be made upon her share of the property varies greatly with the property tax assessment made on the co-owners.

3.On 21.02.2012, the petitioner was served with notice calling upon her to pay arrears of property tax in respect of the years 2009-2010 to 2013-2014. According to her, neither a show cause notice nor an assessment to property tax was issued/made prior to the impugned final demand notice.



4. She thus sought information under the Right to Information Act, in response to which, among other disclosures, the Information Officer states that a Special Notice dated 23.09.2008 had been issued to the petitioner. This notice, according to her, has not been received. Even the counter affidavit filed by the respondent does not confirm that the notice has been 'served' and only states the same has been 'issued'. Be that as it may, a copy of the notice dated 08.04.2011 has been annexed to the reply furnished by the Information Officer. The aforesaid notice shall be construed to be a show cause notice. The petitioner has submitted representations before the authorities dated 09.03.2012 and 20.03.2012 which are pending disposal.

5. In the light of the aforesaid position, and bearing in mind that the impugned demands have raised more than a decade ago, I am inclined to fix a date, on which the petitioner will appear before the respondent for a personal hearing along with all material particulars in support of her stand in relation to the assessments of the property. Let the petitioner appear for this purpose on 23.07.2019 at 10.30 a.m. before the Commissioner, Dindigul Corporation (Dindigul Municipality has been elevated to the status of Corporation with effect from 19.02.2014) through authorised representative or represented by a family member, duly authorised. No further notice is necessary, in this regard.

6. Prior to that, the petitioner/assessee will be furnished with the basis of the proposed assessment and all particulars that the respondent intends to rely upon in framing the assessment as well as the details of the assessment of contiguous portions of the property occupied by the co-owners. After hearing the petitioner and receiving the written submission as well as all supporting documents if any filed, proceedings for assessment shall be concluded within four weeks of completion of the personal hearing by way of a speaking order.

7. With these directions this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar (CS)

To

The Commissioner, Dindigul Corporation, Dindigul.

+1cc to Mr. H. LAKSHMI SHANKAR, Advocate, SR.No. 74359

+1cc to Mr. J. LAWRENCE, Advocate, SR.No. 74349

gns/TM

W.P. (MD) No. 18111 of 2013

09.07.2019