

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 16.07.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

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W.P(MD)No.5781 of 2013
and M.P(MD)No.1 of 2013

R.K.Ramanathan
Legal Heir of Kasiammal(Late),
Proprietor of Hotel Ramnath

... Petitioner

Vs.

The Commissioner,
Thanjavur Municipality,
Thanjavur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari calling for the records of the respondent in Tax Assessment NO.19352 dated 14.03.2013 issued in the name of the petitioner's mother and legal heirs and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner	: Mr.K.Soundararajan
For Respondent	: Mr.N.DILIP KUMAR

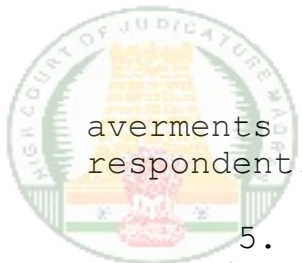
O R D E R

The petitioner challenges a demand notice dated 14.03.2013 issued by the Commissioner, Thanjavur Municipality calling upon him in his capacity as the legal heir of Kasiammal to remit the property tax of a amount of Rs.84,491/- per year from the second half of 2006-2007 till the second half of 2012 -2013 amounting to a sum of Rs.10,98,383/-.

2. Learned counsel appearing for the petitioner points out that the property tax assessment number set out in the impugned notice is '19352' whereas the property tax number as per receipt issued to the petitioner in respect of the same property i.e 1335 South Rampart, Thanjavur, is '18976'. It is his contention that property tax has already been paid for the same period by the petitioner for the property as above.

3. Despite several opportunities as well as a final opportunity granted on 09.07.2019, no counter has been filed and even today the learned counsel appearing for the respondent only states that he has no instructions in this matter.

4. The impugned demand has been issued without a show cause notice or an order of assessment for the same. This, and all other



averments in the writ petition stand uncontroverted by the respondent.

5. In the aforesaid circumstances, the impugned demand is set aside. Accordingly, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar(CS)

+1 CC to Mr.N.DILIP KUMAR, Advocate (SR-75878[F] dated 17/07/2019)
+1 CC to Mr.K.SOUNDARARAJAN, Advocate (SR-76156[F] dated
18/07/2019)

W.P(MD)No.5781 of 2013

M.P(MD)No. 1 of 2013

16.07.2019

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