

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 11.03.2019****CORAM****THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE****W.P. (MD)No.5613 of 2019****and W.M.P. (MD)Nos.4439 & 4440 of 2019**

Rasheethunissa

... Petitioner

-VS-

1.The Government of Tamil Nadu,
Represented by,
The Secretary,
Municipal Administration of
Water Supply-Department,
Fort.St.George, Chennai.

2.The State of Tamil Nadu,
Rep by its Secretary,
Law Department,
Chennai.

3.The Commissioner,
Corporation of Madurai,
Madurai.

4.The Assistant Commissioner,
Zone-3, Corporation of Madurai,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned notice of the respondent No.4, dated 07.08.2018 and quash the same as illegal and consequently directing the respondents Nos.3 and 4 properly assess the property tax to petitioner's house after providing sufficient opportunity to the petitioner.

For Petitioner : Mr.R.Venkatesan

For Respondents : Mr.N.Shanmugaselvam

Additional Government Pleader

ORDER

The instant Writ Petition has been filed challenging the impugned notice of the fourth respondent dated 07.08.2018 and



consequently to direct the third and fourth respondents to properly assess the property tax to the house of the petitioner, after providing sufficient opportunity to the petitioner.

2. It is the case of the petitioner that the fourth respondent has arbitrarily enhanced the property tax for her house situated at 13/6, Ramasamy Asari lane, South Veli Street, Madurai. According to the petitioner, for the year 2018-2019, the fourth respondent has enhanced the property tax for the petitioner's house from Rs.3,580/-, which was increased by 462.89%. It is also her case that she gave representation, on 11.10.2017 to the fourth respondent, requesting him to assess property tax properly for her house.

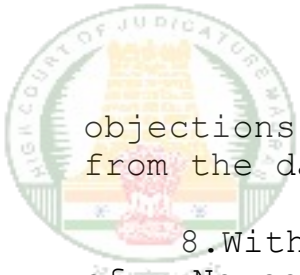
3. According to the petitioner, the revision of assessment by the fourth respondent is arbitrary illegal and liable to be set aside and the fourth respondent has also made the impugned demand without application of mind. In such circumstances, the present Writ Petition has been filed.

4. Heard Mr.R.Venkatesan, learned counsel appearing for the petitioner and heard Mr.N.Shanmugaselvam, learned Additional Government Pleader for the respondents.

5. Admittedly, the impugned notice is only a show cause notice. Even as per the show cause notice, the petitioner is given an opportunity to raise all objections with regard to the said notice by providing sufficient oral and documentary evidence. Without sending any reply to the impugned notice, the petitioner has straight away approached this Court under Article 226 of Constitution of India.

6. It is settled law that show cause notice cannot be challenged under Article 226 of Constitution of India, unless and until the said show cause notice has been issued without jurisdiction. In the instant case, the respondents have got the statutory power to revise the property tax.

7. This Court is of the considered view that the petitioner has approached this Court under Article 226 of Constitution of India, pre-maturely. Even if any final order is passed, pursuant to the impugned show cause notice, the petitioner is having remedy of filing the statutory appeal. Without exercising all those statutory remedies, merely on a show cause notice, this Court cannot interfere under Article 226 of Constitution of India. However, since the petitioner has approached this Court, this Court directs the fourth respondent to consider all objections raised by the petitioner for the revision of the property tax and services. <https://hcservices.ecourt.gov.in/hcservices> in accordance with law within a period of four weeks from the date of receipt of the written objections from the petitioner. The petitioner shall submit her written



objections to the fourth respondent, within a period of one week from the date of receipt of a copy of this order.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar ()

// True Copy //

Sub Assistant Registrar (CS)

To

1. The Secretary,
The Government of Tamil Nadu,
Municipal Administration of
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Fort.St.George, Chennai.

2. Secretary,
The State of Tamil Nadu,
Law Department,
Chennai.

3. The Commissioner,
Corporation of Madurai,
Madurai.

4. The Assistant Commissioner,
Zone-3, Corporation of Madurai,
Madurai.

+1 CC to M/s.R.VENKATESAN, Advocate (SR-52838[F] dated
11/03/2019)

+1 CC to M/s.N.SHANMUGA SELVAM, Advocate (SR-53493[F] dated
13/03/2019)

+1 CC to M/s.SPL GP (SR-53583[F] dated 13/03/2019)

aav/gns

W.P. (MD) No. 5613 of 2019
11.03.2019