BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **21.03.2019**

CORAM

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.(MD).No.6744 of 2019
and
W.M.P.(MD).Nos.5390 and 5391 of 2019

B.Prasanakumar ... Petitioner

Vs.

1. The Regional Director of Municipal Administration,
Madurai, Madurai District.

2. The Commissioner,
Madurai Municipal Corporation,
Madurai District.

3. The Assistant Commissioner,
Madurai Corporation,
Madurai.

(The third respondent *suo motu* impleaded as per the order of this Court, dated 21.03.2019). ... Respondents

Prayer:- Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records the special notice of property tax Assessment No.115/050/02151 issued by the second respondent dated Nil enhancing the tax from Rs.35,497/- to Rs.53,245/- and to quash the same and consequently direct the respondent to re-fix the property tax in accordance with law, after affording opportunity to the petitioner.

For Petitioner : Mr.S.C.Herold Singh
For Respondents : Mr.N.Shanmugaselvam
Additional Government Pleader

O R D E R

The instant writ petition has been filed challenging the show cause notice dated Nil issued by the second respondent calling upon the petitioner to pay the revised property tax, as per the said show cause notice.

2. According to the petitioner, presently he is paying Rs.35,497/- for his property. But arbitrarily, the second respondent has revised the property tax to Rs.53,245/- within a span of one year. In such circumstances, the writ petition has been filed.

3. Heard Mr.S.C.Herold Singh, learned counsel for the petitioner and Mr.N.Shanmugaselvam, learned Additional Government Pleader for the respondents.

4. Admittedly, the show cause notice has been challenged in the writ petition. No final order has been passed by the second respondent. But the learned Additional Government Pleader contends that if no objection is received to the impugned show cause notice, it will be deemed that the petitioner has accepted the said notice and accordingly, he will have to pay the tax as demanded under the impugned show cause notice. He further submits the impugned show cause notice has been issued, as per the revised G.O.(Ms.).No.76, dated 26.07.2018. Being a show cause notice, it is settled law that this Court cannot entertain the same under Article 226 of the Constitution of India, unless and until the said show cause notice has been issued without jurisdiction. But in the instant case, it is not so. Considering the steep provision of property tax, this Court is of the considered view that the petitioner will have to be given sufficient opportunity to raise all objections available to him under law for reduction of property tax.

5. In the result, even though the relief sought for in the writ petition cannot be granted, the petitioner is permitted to raise all objections available to him under law by sending a detailed reply to the impugned show cause notice, to the third respondent and the third respondent, on receipt of the said reply, shall pass final orders, after considering the objections raised by the petitioner, in accordance with law, within a period of four weeks from the date of receipt of objections from the petitioner. It is made clear that the objections shall be filed by the petitioner within a period of one week from the date of receipt of a copy of this order.

6. With the above directions, the writ petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (P & A)

// True Copy //

Sub Assistant Registrar(CS)

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To

1. The Regional Director of Municipal Administration,
   Madurai, Madurai District.

2. The Commissioner,
   Madurai Municipal Corporation,
   Madurai District.

3. The Assistant Commissioner,
   Madurai Corporation,
   Madurai.

+1CC TO MR.S.C.HEROLD SINGH, Advocate Sr. No. 55801

W.P.(MD).No.6744 of 2019
21.03.2019

TR (16.04.2019) 3P 5C