

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 21.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.13311 of 2015

and

M.P.Nos.1 & 2 of 2015

Kem Finishes (P) Ltd.,
Rep. by its Director
Mr.M.S.Saleem,
No.18, Thiruneermalai Road,
Nagalkeni, Chrompet,
Chennai - 44.

...Petitioner

Vs.

1. The Commissioner,
Pammal Municipality,
Pammal, Chennai - 600075.

2. The Executive Office,
Pammal Municipality,
Pammal, Chennai - 600075.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to 1st respondent's proceedings made in Order No.Nil dated 13.03.2015 and Order No.Nil dated 26.03.2015 (typed as 26.5.2015) to quash the same and to consequently direct the respondents to revise and refix the assessment of property tax of the petitioner after adjusting the tax amount already paid by the petitioner in Tax A/c.No.9188.

For Petitioner : Mr.L.Chandrakumar

For Respondents: Mr.P.Srinivas

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The petitioner is aggrieved against the demand of property tax, insofar as the Assessment No.10198 for the property at No.18, Thiruneermalai Road, Nagalkeni, Chromepet,

Chennai - 600044.

3. Among other grounds raised, the learned counsel for the petitioner submitted that they were not given an opportunity to putforth their objections and that the retrospective demand is exorbitant.

4. A perusal of the demand notice and the consequent distraint notice does not indicate that the petitioner was given opportunities to putforth his objections. This Court is of the view that an opportunity could be extended to the petitioner prior to any distraint proceedings being initiated.

5. In this bacground, the distraint notice dated 26.05.2015 sent to the petitioner is directed to be treated as a show cause notice. Consequently, the petitioner is granted liberty to give their objections to the notice dated 26.05.2015, atleast within a period of 30 days from the date of receipt of a copy of this order. On receipt of such objections, the first respondent herein shall consider it on its own merits and take appropriate course of action in accordance with law, as expeditiously as possible.

6. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

Hvk

To

1. The Commissioner,
Pammal Municipality,
Pammal, Chennai - 600075.
2. The Executive Office,
Pammal Municipality,
Pammal, Chennai - 600075.

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PP(CO)
GN(22/10/2020)