IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.14703 of 2012
and MP.No.1 of 2012

M/s.Cognizant Technology Solutions
India (P) Ltd.,
MEPZ-Special Economic Zone,
Plot No.A-15, 16, 17 (part), B-20, C-10 & C-1 and D-2,
National Highways 45, Tambaram, GST Road,
Chennai-600 045. ..Petitioner

-Vs-

1.The Commissioner,
Tambaram Municipality,
Tambaram, Chennai.

2.The Development Commissioner,
MEPZ-Special Economic Zone,
Ministry of Commerce,
National Highways-45, Tambaram,
Chennai-600 045.

3.Industrial Development Bank of India Ltd.,
IDBI Tower, WTC Complex,
Cuffe Parade,
Mumbai=400 005.

4.M/s.Nova Electromagnetics Ltd.,
1A, Vedammal Avenue,
Dr. Subbaraya Nagar Main Road,
Kodambakkam, Chennai-600 024.

5.M/s.Shiva Medicare Ltd.,
D-110, Kamla Nagar,
Delhi-110 007. ..Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari, calling for the records culminating in Notice dated 06.06.2012 pertaining to assessment No.1438 and 1455 issued by the first respondent herein, quash the same insofar as it pertains to or affects the petitioner or its assets.

For Petitioner : Mr.S.Arun Suresh

For Respondent-1 : Mr.R.Ravichandran, AGP

O R D E R

With the consent of both parties, the Writ Petition is taken up and heard today through Video conferencing.

2. The petitioner herein claims to have purchased the property in Plot No.A-15, 16, 17(part), B-20, C-10 & C-1 and D-2, National Highways 45, Tambaram, GST Road, Chennai-600 045 on 15.02.2006. The distraint warrant for the Assessment Years 1993-94 to 2012-13 is put under challenge in the present Writ Petition.

3. According to the learned counsel for the petitioner, there is no liability cast on them to pay the property tax as demanded by the first respondent. Among other grounds raised by the petitioner, one of the ground is that they were not put on prior notice calling for their objections and therefore, the assessment proceedings, as well as, consequential coercive action to be set aside.

4. In my view, if the petitioner has grounds to sustain that he is not liable to pay the property tax for the Assessment Years 1993-94 to 2012-13, it would be appropriate for them to set forth their objections before the first respondent herein. It is needless to point out that the present impugned proceedings, without giving the petitioner a reasonable opportunity to put forth his objections, is in violation of Principles of Natural Justice. Hence, this Court is justified in interfering with the same.

5. In this background, the impugned notice dated 06.06.2012 pertaining to the Assessment Nos.1438 and 1455 is directed to be considered as show cause notices and the petitioner is granted liberty to file his objections before the first respondent herein, 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 shall consider the same on its own merits and take appropriate course of action, in accordance with law, as expeditiously as possible. In view of the above said order, the first respondent shall refrain from initiating any coercive

action on the petitioner's property till such time.

6. The Writ Petition stands disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

DP

To

1.The Commissioner,
Tambaram Municipality,
Tambaram, Chennai.

2.The Development Commissioner,
MEPZ-Special Economic Zone,
Ministry of Commerce,
National Highways-45, Tambaram,
Chennai-600 045.

+1cc to Mr.S.Arjun Suresh, Advocate SR.32114

W.P.No.14703 of 2012
and
M.P.No.1 of 2012

SVI(CO)
CB(03/11/2020)