

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 18097 to 18108 of 2013

and

W.P. Nos. 12387 to 12391 of 2015

and

M.P. Nos. 1 to 1, 2, 2, 2 and 2 of 2013

and

M.P. Nos. 1 to 1 and 2 of 2015

W.P. No. 18097 of 2013:-

K.M.Jayaraman

Son of Late Manickachettiar

788, Thiruvallur Street

Vaniyambadi, Vellore District.

... Petitioner in All WP's

Vs.

The Commissioner

Vaniyambadi Municipality

Vaniyambadi, Vellore District.

... Respondent in all WP's

WP.No.18097 of 2013:Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the enhanced property tax assessment order vide impugned notice dated 22.06.2013 on the file of the respondent, pertaining to the Petitioner's shops at Door No.86/979/19, situated at CNA Street, Vaniyambadi Town, Vellore District, bearing assessment number 18328 and to quash the same as illegal, incompetent and without jurisdiction.

WP.No.18098 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.82/979/23 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18332 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18099 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.83/979/23 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number

18331 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18100 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.87/979/18 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18327 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.no.18101 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.92/979/13 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18322 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18102 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.81/979/24 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18333 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18103 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.86/979/16 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18325 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18104 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.88/979/17 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18326 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18105 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.85/979/20 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18329 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18106 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.90/979/15 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18324 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18107 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.91/979/14 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18323 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.18108 of 2013:to call for the records relating to the enhanced property tax assessment order vide impugned notices dt 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.84/979/21 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18330 and to quash the same as illegal incompetent and without jurisdiction and to direct the respondent to remove the lock and seal placed on the shops

WP.No.12387 of 2015:to call for the records relating to the enhanced property tax assessment order vide impugned notice dated 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.978 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18149 and to quash the same as illegal incompetent and without jurisdiction

WP.No.12388 of 2015:to call for the records relating to the enhanced property tax assessment order vide impugned notice dated 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.979 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18150 and to quash the same as illegal incompetent and without

jurisdiction

WP.No.12389 of 2015:to call for the records relating to the enhanced property tax assessment order vide impugned notice dated 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.976 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18147 and to quash the same as illegal incompetent and without jurisdiction

WP.No.12390 of 2015:to call for the records relating to the enhanced property tax assessment order vide impugned notice dated 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.979/4 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18182 and to quash the same as illegal incompetent and without jurisdiction

WP.No.12391 of 2015:to call for the records relating to the enhanced property tax assessment order vide impugned notice dated 22.6.2013 on the file of the respondent pertaining to the petitioners shops at Door No.972 situated at CNA Street Vaniyambadi Town Vellore District bearing assessment number 18143 and to quash the same as illegal incompetent and without jurisdiction

For Petitioner : Mr. V.Lakshminarayanan (in all W.Ps)

For Respondent : Mr. I.Joseph,
Standing Counsel (in all W.Ps)

C O M M O N O R D E R
(through video conference)

Learned Standing Counsel appearing for the Respondent has filed a memo dated 18.11.2020, which reads as follows:-

" The petitioner challenges the proceeding of the respondent whereby property tax was levied on the petitioner's property without following the procedure under the District Municipalities Act. For the same property, on a previous occasion, this Hon'ble court had allowed the writ petitions and remanded the issue to the respondent for fresh disposal in accordance with law. [Vide W.P.8497/2020 to W.P.8504/2020 dated 26.07.2018 (per M. Kalyanasundaram J)]. When the matter was listed for hearing before this hon'ble court, a letter was sent to the petitioner to find out that present status of the case. The same was "returned" to the counsel with the

following endorsement "deceased so return to sender".
The counsel is not in a position to get the details of
the legal heirs of the deceased writ petitioner."

2. In view of the aforesaid submissions made, the Writ
Petitions stand abated. Though obvious, it is made clear that
the legal representatives of the deceased Petitioner are not
precluded from applying for reviving the Writ Petitions in the
manner prescribed by law.

In the result, the Writ Petitions are dismissed as abated
with the aforesaid clarifications. Consequently, connected
Miscellaneous Petitions are closed. No costs.

Sd/-
Asst.Registrar (CO)

/true copy/
Sub Asst. Registrar

may
To

The Commissioner
Vaniyambadi Municipality
Vaniyambadi, Vellore District.

+1 cc to Mr.V.Raghavachari Advocate sr37103

W.P. No. 18097 of 2013 etc., batch

rld(co)
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