

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.16544 & 16545 of 2016
and W.M.P.Nos.14288 & 14289 of 2016

Thiru Thaanigai Spinning Mill (P) Ltd.,
rep. by its Executive Director
M.R.Eswarakumar,
Having its registered office at
252/101, Mariamman Koil Street,
Peelamedupudur,
Coimbatore-641 004. ..Petitioner in both W.Ps

-Vs-

The President,
Shenbagadpudur Panchayat,
Sathyamangalam,
Erode District. ...Respondent in both W.Ps

PRAYER in W.P.No.16544 of 2016: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent herein pertaining to the impugned notice dated 10.03.2016 on the file of the respondent herein, quash the same and direct the respondent herein to initiate proceedings afresh in compliance with the Rule 10(3) and 10(4) of the Tamil Nadu Panchayat Rules in respect of property bearing D.No.3/120 and 236 Thanganagaram, Shenbagapudur, Sathyamangalam-638 402, Erode District.

PRAYER in W.P.No.16545 of 2016: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent herein pertaining to the impugned undated notice asking the petitioner to pay property tax inclusive of house tax, surcharge and library tax to the tune of Rs.71,925/- on the file of the respondent herein, quash the same and direct the respondent herein to initiate proceedings afresh in compliance with the Rule 10(3) and 10(4) of the Tamil Nadu Panchayat Rules in respect of property bearing D.No.3/120 and 236 Thanganagaram, Shenbagapudur, Sathyamangalam-638 402, Erode District.

For Petitioner : Mr.K.Narasimhan
for Mr.E.Jayasankar
in W.P.16544/2016
Mr.C.R.Prasanan
in W.P.No.16545 of 2016
For Respondent : Mr.S.Kamadevan

C O M M O N O R D E R

The Writ Petitions are taken up today and heard through video conferencing.

2. Among the various grounds raised by the petitioner, one of the grounds predominantly stressed upon by the petitioner is that the impugned demand notices are non speaking orders and no opportunity was afforded to the petitioner to put forth his objections prior to the demand. Perusal of the impugned orders also does not indicate the mode in which the respondent had assessed the property tax and no reference is made to provisional assessments made and thereby depriving an opportunity to the petitioner. As such, the impugned demands itself are in violation of Principles of Natural Justice.

3. However, if the respondent is given an opportunity to make a provisional assessment calling for the petitioner's objections and thereafter take further course of action after considering the petitioner's objections, the ends of justice could be secured.

4. In the light of the above observations, the impugned demands are quashed. However, the respondent is at liberty to issue a fresh provisional orders calling for the petitioner's objections and on receipt of the same, the respondent shall duly consider it and pass a speaking order on its own merits and in accordance with law, as expeditiously as possible.

The Writ Petitions are disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS IiI)

//True Copy//

Sub Assistant Registrar

DP

To

The President,
Shenbagadpudur Panchayat,
Sathyamangalam,
Erode District.

W.P.Nos.16544 & 16545 of 2016
and
W.M.P.Nos.14288 & 14289 of 2016

MG (CO)
RMP (12/10/2020)



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