BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.07.2020

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.5599 of 2018
and
W.M.P.(MD)Nos.5501 and 5502 of 2018

Kadhar Hussain ... Petitioner

Vs

The Commissioner,
Madurai Corporation,
Anna Maligai,
Madurai. ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India Praying to issue a Writ of Certiorari, to quash the impugned reassessment tax final notice passed by the respondent for a period from 08.12.2011 to 2017 - 2018 for the assessment number 400434 of the petitioner's property as illegal.

For Petitioner : Mr.A.Balaji

For Respondent : Mr.R.Murali

ORDER

Heard the learned counsel on either side.

2.The petitioner is an assessee under the respondent corporation. The petitioner owns a building within the corporation limits and it is under two assessment proceedings. One portion comes under the commercial category while the other comes under the residential category. The learned standing counsel appearing for the respondent states when inspection was conducted, it was noted that the portion shown as residential in the assessment proceeding was also being used as a commercial building. Therefore, the impugned demand came to be raised. That is under question in this writ petition. It appears that before passing the impugned reassessment order, the petitioner was not formally put on notice. But the learned standing counsel states that the petitioner appears to have reconciled to this and had cleared a major portion of the liability. The petitioner's counsel is not having clear instructions in this regard. Therefore, instead of quashing the order of reassessment, I direct the respondent to treat the same as provisional assessment. The petitioner is at liberty to submit his explanation within a period of eight weeks from the date of receipt of a copy of this order. If the petitioner fails to submit his explanations within a period eight weeks, the provisional order will become final order. If the petitioner shows cause, the respondent will pass fresh order of assessment in accordance with law after complying with relevant rules and procedures.

3.The writ petition is disposed of on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

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