



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.07.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.17450 of 2017 and

W.M.P. (MD)Nos.13981 of 2017

WEB COPY

E.Subramanian

... Petitioner

Vs.

1. The Commissioner,
Madurai Municipal Corporation,
Madurai.

2. The Assistant Commissioner,
Zone-IV,
Madurai Corporation,
Madurai.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned provisional Demand Notice issued by the second respondent in his proceedings nil signed on 03.08.2017 and quash the same.

For Petitioner : Mr.D.Srinivasaragavan
For Respondents : Mr.J.Gunaseelan Muthiah

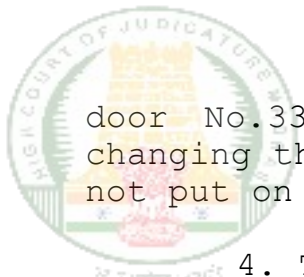
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ORDER

Heard the learned counsel on either side.

2. The petitioner is owning properties within the corporation limits. He is an assessee under the respondent corporation. The petitioner's case is that the building owned by him is covered under two assessment numbers, namely, 63901 and 63902. Assessment No.63901 has been categorized under the residential category. Assessment No.63902 comes under the commercial category. While so, the impugned order states that the property bearing door No.337, North Masi Street, covered under assessment No.63901 is treated as a commercial building and it has been assessed accordingly. In the impugned provisional demand notice, it has been mentioned that the usage change has been made with effect from 01.04.2014.

3. The learned Standing counsel appearing for the respondents states that while door No.337/1 is residential, door No.337 is commercial. This stand of the learned Standing counsel is disputed by the petitioner who argues that door No.337 is residential and



door No.337/1 is commercial. It is not in dispute that before changing the category of the assessment No.63901, the petitioner was not put on notice.

4. Therefore, on this sole ground, the order impugned in this writ petition is set aside. The matter is remitted to the file of the respondents. It is open to the respondents to issue fresh notice to the petitioner and thereafter pass appropriate orders.

5. With this liberty to the respondents, the writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (Crl.Side)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

pmu

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.

To:

1. The Commissioner,
Madurai Municipal Corporation,
Madurai.
2. The Assistant Commissioner,
Zone-IV,
Madurai Corporation,
Madurai.

W.P. (MD) No.17450 of 2017
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