

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.10008 of 2021
& WMP Nos.10633 and 10637 of 2021

M/s.SRV Girls Higher Secondary School
represented by its Secretary
Mr.R.Manoharan
Salem Main Road,
Rasipuram - 637 408
Namakkal District. ...Petitioner

Vs.

The Commissioner,
Rasipuram Municipality
Rasipuram Town
Namakkal District. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus calling for the records on the file of the respondent in relation to Special Notices dated 07.01.2021 issued in Nos.053/0003914, 053/0003915, 053/0003916, 053/0003917, 053/0003918, 053/0003919, 053/0003920, 053/0003921, 053/0003922, 053/0003923, 053/0003924, 053/0003925, 053/0003926, 053/0003927, 053/0003928 & 053/0003929, and demand notices dated 09.01.2021 in respect of assessment Nos.053/027/00623, 053/027/00624, 053/027/00625, 053/027/00626, 053/027/00627, 053/027/00628, 053/027/00629, 053/027/00630, 053/027/00631, 053/027/00632, 053/027/00633, 053/027/00635, 053/027/00636, 053/027/00637, 053/027/00638 & 053/027/00639, quash the same with a consequential direction directing the respondent herein to determine the annual value of the buildings of the petitioner school by inspecting the same afresh so as to measure their extent in respect of the aforesaid assessments by considering the representation dated 05.3.2021.

For Petitioner : Mr.D.Vairamoorthy

For Respondent : Mr.R.P.Prathap Singh
Government Advocate

O R D E R

Mr.R.P.Prathap Singh, learned Government Advocate accepts notice for the respondent and is armed with instructions to proceed with the matter finally even at the stage of admission. Hence, by consent of both sides, this Writ Petition is taken up for final disposal even at this stage.

2. The challenge in this Writ Petition is to 16 Special Notices, all dated 07.01.2021, calling upon the petitioner to remit property tax in terms of the Tamil Nadu District Municipalities Act, 1920 for the periods second half of 2017-18 to second half of 2020-2021 in respect of the property at 238/17 Varathan Street, Rasipuram (property in question). The petitioner is a school. The Special notices (served upon the petitioner on 07.01.2021) propose to frame assessments of property tax upon the petitioner and also state that in case the petitioner is not satisfied with the assessments, it may file revision petitions to the Executive Authority within 30 days from date of service of notices.

3. Prior to the issuance of the Special Notices, there have been no pre-assessment notices or any other notice which calls upon the petitioner to file objections to the proposed assessment. In my view, the Special Notices dated 07.01.2021 would, at best, be seen to constitute show cause notices, to which response of the petitioner should be solicited.

4. No demand of tax may be raised till such time the petitioner has been afforded an opportunity to put forth its objections to the proposals, heard and an order of assessment passed. Hence, the Special Notices dated 07.01.2021 shall be treated as show cause notices and the petitioner is permitted to file its reply within a period of two (2) weeks from today. Upon receipt thereof, the respondent shall hear the petitioner and pass orders of assessment within a period of four (4) weeks from date of first hearing. If no objections are filed within a period of two (2) weeks from today, it is made clear that the assessments made under Special Notices dated 07.01.2021 will be treated as final without further reference to the petitioner.

5. With these observations, this Writ Petition is disposed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

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To

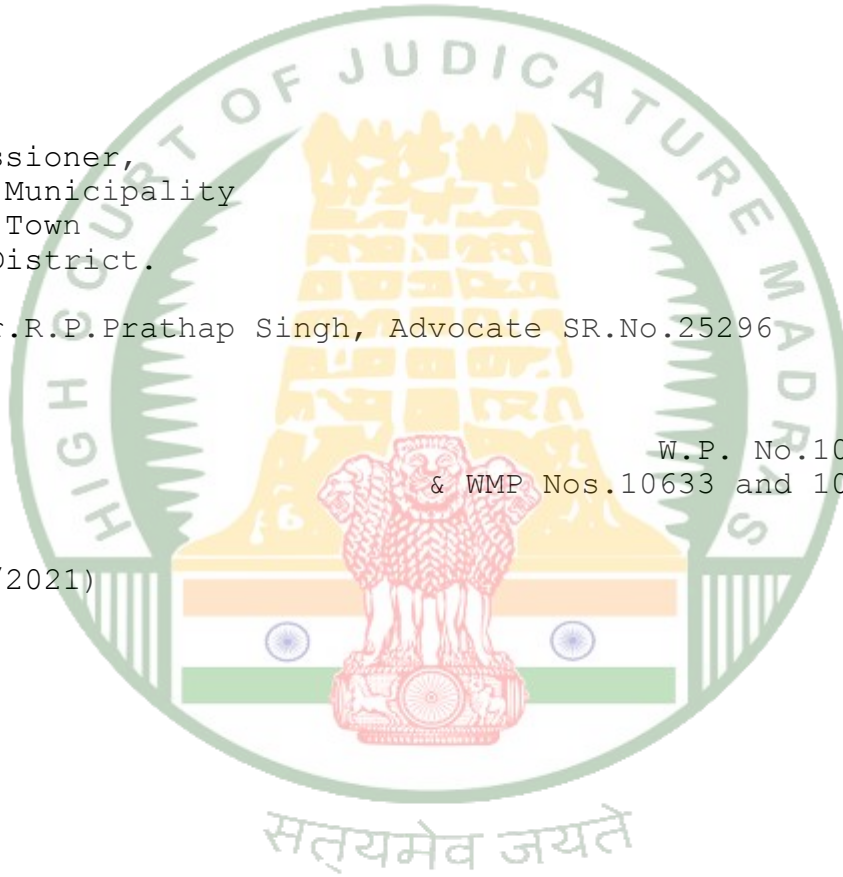
The Commissioner,
Rasipuram Municipality
Rasipuram Town
Namakkal District.

+1cc to Mr.R.P.Prathap Singh, Advocate SR.No.25296

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RSI (CO)

GMV (02/07/2021)



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