IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.17051 of 2020&
WMP. Nos.21127 & 21129 of 2020

1.A.Balakrishnan
2.A.Vaishnav …Petitioners

Vs.

The Commissioner
Kancheepuram Municipality,
Annai Indira Gandhi Street,
Kancheepuram-631 502 ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of certiorarified mandamus calling for the records pertaining to the orders of the respondent in Tax Assessment No.008/022/00249 datd 04.08.2020 quash the same and consequently direct the respondent to refrain from enforcing the said order in recovering the alleged enhancement of the property tax and direct the respondent not to adjust the tax amount paid by the petitioners for the current year to the years which was already paid.

For Petitioner : Mr.M.Guruprasad

For Respondents : Mr.G.B.Rajesh
Standing Counsel

O R D E R

Heard Mr.M.Guruprasad, learned counsel for the petitioners and Mr.G.B.Rajesh, learned Standing Counsel for the respondent.

2. The petitioners have challenged a demand notice dated 04.08.2020 calling upon them to remit alleged arrears of tax levied in terms of the Tamil Nadu District Municipalities Act, 1920, (Act) for the periods 1997-98 (second half) to 2017-18 in regard to the property at 122a/1, Balakrishna Thirumanamandabam (Kannan Theater), Ennaikara Street, Kancheepurm Taluk, Kancheepuram District.

3. The stand of the petitioners was that the half yearly tax is a sum of Rs.13,299/- and in some of the columns in the impugned notice, as against the amount for half yearly tax, the

amount for entire year, being a sum of Rs.26,598/-, was reflected.

4. On 16.03.2021 I had noted as follows:

> Learned counsel for the respondent concedes to the position that the demand in the notice is incorrect and double, in some instances Rs.13,299/- as against Rs.26,598/- for each half year.
>
> 2. Let the error be corrected and a computation be filed, giving credit to the amounts remitted by the petitioner thus far.
>
> 3. List on 23.03.2021.

5. Today a re-computation dated 19.02.2021 is circulated and the learned counsel for the respondent would admit the impugned demand was arrears and that the correct demands are reflected in the computation filed now. Even the present demands are not backed by any working sheet or orders of assessment. It is seen that from the year 2008-09 (first half), the amount of half yearly tax stands enhanced from Rs.13,299/- to a sum of Rs.23,273/-. Though the argument raised in that the enhancement is pursuant to a general revision, no evidences in support of this position are circulated before me.

6. In the light of the aforesaid, I am not in a position to sustain the impugned demands. Suffice it to say that the property tax assessments in regard to property in question have not been carried out in a scientific manner or as per the provisions of the Act. The impugned demand is thus quashed and the respondent is directed to issue a pre-assessment notice for the periods for which a revised levy of tax is proposed, along with working sheets to the petitioner within a period of four weeks from today. Upon receipt of the same, the petitioner will respond and also give all details of the tax payments effected thus far. After hearing the petitioner and considering the written submissions to be filed, orders of assessment shall be passed within a period of four weeks from the date of the first hearing.

7. Learned counsel for the respondent will also submit that the admitted taxes are not being remitted regularly by the petitioner. It is made clear that the petitioner shall continue to pay admitted tax at the rate of Rs.13,299/-, regularly. While finalizing the assessments and raising demands anew, credit shall be given to the ad hoc amounts, if any, remitted by

the petitioner. Let this exercise be completed within a period of twelve week from today.

8. This writ petition is disposed in the above terms. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

ska

To

The Commissioner
Kancheepuram Municipality,
Annai Indira Gandhi Street,
Kancheepuram-631 502

+1cc to Mr.M.Guruprasad, Advocate, S.R.No. 18826

+1cc to Mr.G.B.Rajesh, Standing Counsel, Advocate, S.R.No. 18666

W.P. Nos.17051 of 2020&
WMP. No.21127 & 21129 of 2020

JPL(CO)

GN(03/05/2021)