IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.03.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.NOS.21264 & 21265 OF 2005 AND
WP.MP.NOS.23172 & 23173 OF 2005

Senthil Kumar Joghee
...Petitioner in both WPs

Vs

1. The Commissioner,
Coonoor Municipality,
Coonoor, Nilgiris District.

2. The Chairman,
Taxation Appeals Committee,
Coonoor Municipality,
Coonoor, Nilgiris District.
... Respondents in both WPs

Common Prayer:

Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Demand Notice dated 03.06.2005 for the shop portions bearing Nos.1/2 to 1/6 and 1/7 to 1/11, Mount Pleasant Road, Coonoor respectively, issued by the 1st respondent to the petitioner and quash the same as illegal and against all principles of natural justice and consequently to direct them to consider his Appeal Petition dated 19.07.2002 and 09.01.2003 respectively. pending before the second respondent.

(In both WPs)

For Petitioner : Mr.C.P.Sivamohan

For Respondents : Mr.P.Srinivas
Standing Counsel

COMMON ORDER

Heard Mr.Sivamohan, learned counsel for the petitioner and Mr.P.Srinivas, learned Standing Counsel for the respondents.

2.This is a litigation which is pending before the Court for the last 17 years wherein the petitioner challenges a demand of property tax levied by the Commissioner, Coonoor Municipality. As against the original demand raised, the petitioner had admittedly approached the Taxation Appeals Committee by way of Statutory Appeal.

3.While the petitioner would maintain that he has not been heard by R2, Mr.Srinivas places on record that a resolution dated 25.04.2003 passed by R2 recording the presence of the petitioner. He submits that a similar resolution has been passed in the case of the other writ petitioner as well, a copy of the same is not available to be filed.

4.At paragraph 9 of the affidavit filed in support of the writ petition, the petitioner states that while she had appeared on 16.08.2002 in response to notice dated 13.08.2002, she was not given an audience on the ground that the authority was pre-occupied with a meeting. She had been informed that the next date would be intimated in writing when she could attend and putforth her submissions. Thus, according to the petitioner, no hearing had taken place on 25.04.2003 and she had not appeared before the Tribunal on the stated date. No counter has been filed by the respondents objecting to this averment.

5.It is unclear to me as to whether the petitioner had, in fact, appeared before the Tribunal on the stated day of hearing and been heard solely for this reason, and in the interests of substantial justice, I am persuaded to permit the petitioner to appear before the respondents on Thursday, the 5th day of May, 2022 at 10.30 a.m. as a final opportunity. No notice need be issued in this regard. If the petitioner does not appear on that day, then the impugned demands would stand revived automatically.

6.If there is no sitting of the Tribunal on that day, the matter shall be refixed by the Tribunal but, only after seeking leave of the Court by the respondents to ensure that the litigation comes to a logical conclusion and does not get lost in the efflux of time once again.

7.These writ petitions stand disposed as above. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

vs Sub Assistant Registrar

To

1. The Commissioner,
   Coonoor Municipality,
   Coonoor, Nilgiris District.

2. The Chairman,
   Taxation Appeals Committee,
   Coonoor Municipality,
   Coonoor, Nilgiris District.

+2ccs to Mr.C.P.Sivamohan, Advocate, S.R.No.18092, 18091

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MG(CO)
PM/26/04/2022