



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.20870 of 2013
and
M.P.Nos.1 and 2 of 2013

K.Syed Usman

...Petitioner

Vs

1. The Commissioner,
Vellore City Municipal Corporation,
Vellore.

2. The Executive Officer,
Vellore City Municipal Corporation,
Vellore.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the entire records relating to the Special Notice of the Property Tax new assessment No.18342 dated nil together with property tax balance sheet dated 07.03.2013 issued by the 2nd respondent and quash the same.

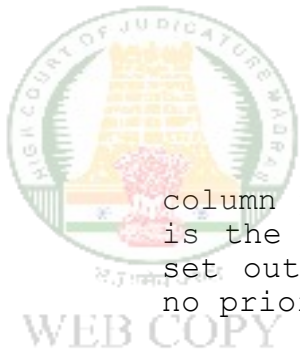
For Petitioner : M/s.S.A.Hafiz

For Respondents : Mr.Nithya Vendhan
For Ms.P.Shanthi

O R D E R

The challenge in this writ petition is to an undated notice styled as 'Special Notice of Property Tax, New Assessment or Amendment' issued by the first respondent.

2. The primary ground upon which the aforesaid notice, which enhances the property tax in respect of property at No.85/3, Beri Babu Rao Street, Vellore-4 challenged, is alleged violation of the principles of natural justice insofar as no notice has been received by the petitioner prior to the impugned assessment.



3. A perusal of the impugned notice reveals that the column providing for date of service of notice is left blank as is the column wherein reasons for increase, if any, are to be set out. Learned counsel for the respondents fairly states that no prior notice appears to have been issued.

4. At paragraph-7 of the counter affidavit filed by the first respondent, the authorities state that the petitioner was called upon in person, to furnish the particulars and at that time, a Form was handed over to the petitioner. This statement is blissfully vague and completely unsubstantiated and no credence is given to it.

5. In my view, the notice reflects complete non-application of mind, is liable to be set aside, and I do so. The annual value of the property, that stood at an amount of Rs.6,836/- stands enhanced to Rs.58,741/- and consequently, the tax which stood at an amount of Rs.1,186/- has been enhanced to a sum of Rs.10,192/-.

6. Such a steep increase, nay, any increase at all is impermissible unless prior notice has been issued to the petitioner and such notice itself should be based upon materials warranting/justifying enhancement. For the above reasons, this Writ Petition stands allowed, and connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

Jeni/Svn

To

1.The Commissioner,
Vellore City Municipal Corporation,
Vellore.

2.The Executive Officer,
Vellore City Municipal Corporation,
Vellore.

+1cc to M/s.S.A.Hafiz, Advocate SR. No. 13659

W.P.No.20870 of 2013

MT (CO)
PR (07/04/2022)