



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.03.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.31330 of 2014

and

M.P.No.1 of 2014

Mr.C.M.Kamaraj

...Petitioner

Vs

1. The Chairman
Pollachi Municipality,
Pollachi,
Coimbatore District.

2. The Commissioner
Pollachi Municipality,
Pollachi,
Coimbatore District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the 2nd respondent's proceedings Na.Ka.No.9560/2002/A1 dated 21.02.2014 in assessment Nos.6371 and 6372 and quash the same.

For Petitioner	: Mr.N.Umapathi
For Respondent 1	: No Appearance
For Respondent 2	: Ms.M.E.Rani Selvam

O R D E R

Having heard learned counsel for the petitioner and for the respondents, the impugned order is set aside on the ground of violation of principles of natural justice.

2. The petitioner has challenged a demand of property tax in regard to property situated at Door Nos.144, 144A and 144C at Coimbatore Main Road, Pollachi, Coimbatore District running under the name and style of 'Sakthi Hotels'.



3. According to the petitioner, he is regular in payment of property tax. While this is so, he had acquired a neighbouring property at Door Nos.147 and 147A, Coimbatore Main Road, Pollachi, Coimbatore District for deployment as a car park, and the aforesaid properties are also being assessed to property tax by the respondent/Pollachi Municipality. He has been, according to him, remitting tax in this regard as well.

4. While this is so, the quantum of tax appears to have been enhanced unilaterally by R-1 i.e., Chairman of Pollachi Municipality, challenging which the petitioner filed a statutory appeal before the Commissioner of Pollachi Municipality in terms of the District Municipalities Act, 1920. The appeal dated 19.11.2012, sets out various grounds of challenge to the demands raised.

5. It was thus incumbent upon the appellate authority to have heard the petitioner and considered the various grounds raised prior to passing orders in the appeal, instead of which, impugned order dated 17.01.2013, styled as 'Arivippu' has come to be passed, proceeding to reject the appeal and confirming both the valuation of the property as well as the demand of property tax thereupon.

6. Learned counsel for the second respondent fairly does not object to the suggestion of this Court to the effect that the matter may be remanded back for fresh disposal in accordance with law as well as the principles of natural justice.

7. The impugned order is thus quashed and R-2 is directed to hear the petitioner on the appeal that stands restored to his file. Let R-2 issue a hearing notice to the petitioner, hear him, and pass orders within a period of 12 weeks from today.

8. This Writ Petition stands allowed in the above terms. No costs. Connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

Jeni/Svn



To

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1. The Chairman,
Pollachi Municipality,
Pollachi,
Coimbatore District.
2. The Commissioner
Pollachi Municipality,
Pollachi,
Coimbatore District.

+1cc to M/s.N.Umapathi, Advocate, S.R.No.19668

W.P.No.31330 of 2014

SR-II (CO)
SU(27/04/2022)