



W.P. No.3076 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.3076 of 2021
and
W.M.P. No.3456 of 2021

S.R.Umapathy

... Petitioner

Vs.

1.The Commissioner,
Salem Municipal Corporation,
Salem-1.

2.The Assistant Commissioner,
Hasthampatti Ward Office,
Salem Municipal Corporation,
Salem-7.

3.The Assistant Revenue Officer,
Hasthampatti Ward Office,
Salem Municipal Corporation,
Salem-7.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records in connection with the impugned demand notice dated 04.03.2020 in new assessment No.049/017/03606 and old assessment No.049/2218148 issued



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by the 1st Respondent consequent which the 2nd Respondent issued letter dated 19.05.2020 in Na.Ka.No.J2/1830/2020 and quash the same.

For Petitioner : Mr.P.Tamilvel

For Respondents : Ms.N.Devi
Standing Counsel

ORDER

The writ petition is filed challenging the demand notice dated 04.03.2020 and the consequential order dated 19.05.2020 primarily on the premise that the demand made for the period 2016-17 to 2019-20 has been raised without taking into account the payments made for the said period by the petitioner apart from the fact that there has been a retrospective enhancement.

2. It is submitted by the learned counsel for the petitioner that this demand notice is made without even putting the petitioner on notice and without considering the fact that payments have already been made by the petitioner for the said period.



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3. It is submitted by the learned counsel for the Respondents that the impugned order may be set aside and that they would redo the entire exercise after putting the petitioner on notice, within a period of 8 weeks from the date of receipt of a copy of this order. Recording the same the impugned order is set-aside and the matter is remitted back with the direction to the respondents to re-do the exercise after putting the petitioner on notice and affording a reasonable opportunity in accordance with law. The writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

31.08.2023

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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To:

- 1.The Commissioner,
Salem Municipal Corporation, Salem-1.
- 2.The Assistant Commissioner,
Hasthampatti Ward Office,
Salem Municipal Corporation,
Salem-7.
- 3.The Assistant Revenue Officer,
Hasthampatti Ward Office,
Salem Municipal Corporation,
Salem-7.

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