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W.P.No.4391 of 2023



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 02.11.2023

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.4391 of 2023
and
W.M.P.No.4426 of 2023

M/s.AADVIN HOTELS PRIVATE LIMITED,
Represented by its Director Mr.Sanjay Gupta,
24-A, Bye Pass Road, Kodumudi,
Erode District – 638 151.

... Petitioner

Vs.

1.The Commissioner,
Erode City Municipal Corporation,
Erode – 638 001.

2.The Executive Officer,
Kodumudi Town Panchayat,
Erode – 638 151.

... Respondent

Prayer:-

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records, relating to the impugned notices issued by the 2nd respondent on 27.10.2022 bearing no.72 and assessment nos.692, 693, 694 & 695 in respect of Door No.24-A, 24-B, 24-C, 24-D, in WD-3, Kodumudi Bypass Road North and the consequential notices dated 03.02.2023 issued by the 2nd respondent.



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For Petitioner : Mr.A.R.Karthik Lakshmanan
For R1 : Mr.M.Rajamathivanan
For R2 : Mr.T.Chandrasekaran

ORDER

Challenging the impugned order and the consequential demand notice issued by the respondent dated 27.10.2022, this writ petition came to be filed.

2. Mr.A.R.Karthik Lakshmanan, learned counsel appearing for the petitioner would submit that the respondent has issued a notice of demand to the petitioner only disclosing the amount of tax and has not provided any particulars, which formed the basis for issuance of such impugned demand. The learned counsel submitted that in terms of the **Erode District Municipalities Act, 1920**, the respondent has to provide the details not only with regard to amount of tax to be payable by the petitioner but also provide the particulars, based on which, they are raising the property tax and unless such particulars are provided, the petitioner will not be in a position to furnish any reply to such notice, and, in the absence of such particulars, the



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petitioner has sent a reply/representation to the respondent on 15.11.2022, mentioning the defects in the notice and also made a request to re-measure and reassess the property and also to state, as to how, the alleged figure has been arrived at. Despite the same, the respondent has raised the demand subsequently. Hence, the petitioner has filed the present writ petition seeking for aforesaid relief.

3. The learned counsel for the second respondent drawn the attention of the Court to the counter affidavit filed by the Executive Officer, Kodumudi Town Panchayat, second respondent herein and stated that based on the order passed by the Government vide G.O.(Ms)No.52 dated 30.03.2022 only, the respondents fixed the property tax. Therefore, he would vehemently contend that the property tax fixed is very much in accordance with law.

4. I have carefully considered the rival submissions of both sides and perused the records available on record.

5. It appears that the notice contains no material, except, the amount



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of tax that the respondent intends to collect from the petitioner. As rightly contended by the learned counsel for the petitioner, when notice is issued by the respondent-Corporation, the respondent is required to provide the following minimum details:

- (i) the annual value of the property;
- (ii) the extent of the property;
- (iii) the rate of tax
- (iv) the basis of increase of tax

5.1 Apart from the above particulars, the respondent-Corporation has to provided all the particulars in terms of Rules 9 or 10 of Schedule IV of the District Municipalities Act, 1920.

6. Thus, in the present case, all those informations are not available. Therefore, this Court is inclined to set aside the impugned order dated 27.10.2022 and the consequential notice issued by the respondent dated 03.02.2023 and while setting aside the orders impugned herein, this Court grants liberty to the respondent to issue a fresh notice and pass orders providing all the particulars not only whatever reflected in the impugned order but also in compliance with the relevant Rules and provisions of District



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Municipalities Act, 1920.

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7. Accordingly, the Writ Petition stands allowed. No costs.

Consequently, the connected miscellaneous petition is closed.

02.11.2023

veda/sd

Index : Yes / No

Speaking order/Non-Speaking order

Neutral Citation : Yes / No

To

1.The Commissioner,
Erode City Municipal Corporation,
Erode – 638 001.

2.The Executive Officer,
Kodumudi Town Panchayat,
Erode – 638 151.

KRISHNAN RAMASAMY, J.



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