IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.7506 of 2023 and
WMP No.7608 of 2023

Ramalingam ... Petitioner

Vs

The Commissioner,
Cuddalore Corporation,
Bharathi Road, Cuddalore-607 001,
Cuddalore Taluk, Cuddalore District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records and quash the demand notice dated 12.12.2022 issued by the respondent in Na.Ka.No.1513/2008 A1.

For Petitioner : Mr.R.Gururaj
For Respondent : Mr.L.P.Maurya
Standing Counsel

O R D E R

Mr.L.P.Maurya, learned Standing Counsel accepts notice for the respondent/Commissioner, Cuddalore Corporation and is armed with instructions to enable a final hearing and disposal of this matter even now, at the stage of admission.

2.The petitioner claims that the property bearing Door No.62B, Sarong Street, Cuddlaore-O.T., Cuddalore Taluk, Cuddlaore District (property/property in question) belongs to him. He also claims that he has been remitting half yearly tax for the property promptly under the provisions of the Cuddalore City Municipal Corporation Act, 2022 and erstwhile Tamil Nadu District Municipalities Act, 1920.

3.Prior to 21.01.2022 when the former enactment came into effect, he was in receipt of demand notice dated 01.12.2022 calling upon him to remit tax of a sum of Rs.8,168/- for the periods 2018 to 2022. He states that he has remitted the same. While this is so, he received a distraint notice on 12.12.2022 levying a further component of tax amounting to Rs.26,805/-.

4.According to him, the additional component of demand made under notice dated 12.12.2022 relates to a neighbouring property which belongs to a third person and not to him. He thus filed a representation dated 16.12.2022 denying the additional liability under Notice dated 12.12.2022.

5.This representation, Mr.Maurya states, has been disposed under proceedings ந.க.எண்.13365/2022/அ6 dated 12.01.2023. However, though there is an endorsement that this communication has been dispatched on 12.01.2023, there is no proof of receipt and thus it is unknown as to whether this communication has at all been served upon the petitioner. A copy of proceedings dated 12.01.2023 has been now handed over to learned counsel for the petitioner for onward transmission to the petitioner forthwith.

6.Thus, in the interests of maintaining the balance of convenience between the parties and seeing that communication dated 12.01.2023 calls upon the petitioner to appear before the authority with all documents in support of his claim denying the additional demand under Notice dated 12.12.2022, it would suffice to issue the following directions:

(i) The petitioner will appear before the respondent on 24.03.2023 at 10.30 a.m. without expecting any further notice with all documents in support of his representation dated 16.12.2022.

(ii) The petitioner also objects to the reference to the inspection in proceedings dated 23.01.2023 stating that such inspection never transpired and that the petitioner was not put to any notice in regard to the same. If the authority believes that an inspection of the property is necessary, he shall duly put the petitioner to notice qua such inspection and conduct such the same in the presence of the petitioner.

(iii) The authority shall hear the petitioner, consider the documents filed and pass an order dealing with all objection contained in representation dated 16.12.2022 as well as any that may be put forth in the hearing within a period of four (4) weeks from date of personal hearing as fixed aforesaid i.e. on or before 21.04.2023.

(iv) Till such time orders are passed as aforesaid i.e. either till 21.04.2023 or till orders are passed on the representation, whichever is earlier, the additional demand under Notice dated 12.12.2022 shall not be enforced.

7.This writ petition is disposed in the aforesaid terms. Needless to say the fate of impugned demand dated 12.12.2022, as to whether it survives or stand effaced, will depend upon the proceedings/order to follow now, as above. No costs. Connected miscellaneous petition is closed.

14.03.2023

vs
Index : Yes / No
Speaking/non-speaking Order
Neutral Citation : Yes/No

To

The Commissioner,
Cuddalore Corporation,
Bharathi Road,
Cuddalore-607 001,
Cuddalore Taluk,
Cuddalore District.

Dr.ANITA SUMANTH,J.

vs

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