IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 20.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.8494 of 2023
and WMP No.8684 of 2023

M/s.Hotel Vellore Royal Pvt. Ltd.,
rep. by its Managing Director,
Mr.P.V.Srinivasan

... Petitioner

Vs

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

2. The Assistant Commissioner,
   Zone-2, Sathuvachari,
   Vellore Corporation, Vellore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the entire records pertaining to impugned notice, Notice No.37, Vellore City Corporation dated 4.2.2023 for assessment No.035/030/900085, issued by the Assistant Commissioner, Zone-II, Vellore Corporation, to petitioner, M/s.Hotel Vellore Royal Ltd., with regard to property tax pertaining to the property situated at No.62/144, Dr.Ida Scudder Road, Vellore, under Rule 35 of Schedule IV of

Madras District Municipalities Act, 1920 and quash the same and directing the respondents to adhere to the order issued by the commissioner dated 4.11.2019.

For Petitioner : Mr.P.Thiagarajan

For Respondents : Mr.P.S.Prabu
Standing Counsel

ORDER

Mr.P.S.Prabhu, learned Standing Counsel accepts notice for the respondents and is armed with instructions to enable this Court to dispose the matter finally, even at the stage of admission.

2. The petitioner claims to be the owner of the property at No.62/144, Dr.Ida Scudder Road, Vellore (in short 'property/property in question'), under the name and style of Hotel Vellore Royal Pvt. Ltd. The challenge is to assessment made to property tax under the Madras District Municipalities Act, 1920.

3. Several factual issues have been raised by the petitioner in regard to the assessment and quantification of the property tax. At this juncture, my attention is drawn by both learned counsel a representation that has been filed by the petitioner on 16.02.2023.

4. The sum and substance of the representation is that the petitioner has admitted the dues to the extent of Rs.21,29,436/- and only disputes the demand of Rs.37,32,933/-, which has been raised under notice dated 04.02.2023.

5. Thus, seeing as the petitioner accedes to the effect that there are dues of Rs.21,29,436/- as on date, there is a direction to the petitioner to pay the said amount forthwith. Upon condition that the amount is paid and receipt to that effect is produced before R2, the petitioner shall be heard by R2 on representation dated 16.02.2023, its grievances as to why the enhancement of the property tax is incorrect be considered and orders passed within a period of four (4) weeks from date of production of the receipt for payment.

6. In light of the order now passed, notice dated 04.02.2023 is not interfered with, as the proceedings now directed to be undertaken by R2 will decide the fate of that notice, one way or the other.

7. This Writ Petition is disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

20.03.2023

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

To

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

2. The Assistant Commissioner,
   Zone-2, Sathuvachari, Vellore Corporation, Vellore.

Dr.ANITA SUMANTH,J.

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