



W.P.No.32256 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.02.2023

CORAM

THE HONOURABLE MR.JUSTICE N. SATHISH KUMAR

W.P.No. 32256 of 2017
and W.M.P.No.35517 of 2017

D.Arumugam

.. Petitioner

Versus

1.The District Collector
Collectorate
Salem District

2.The Commissioner
Salem City Municipal Corporation
Salem District

3.The Assistant Commissioner
Ammamet Zone
Salem City Municipal Corporation
Salem District

4.The Thasildar
Taluk Office
Ammamet Zone
Ammamet, Salem

5.The Revenue Inspector
Ammamet Zone
Ammamet, Salem

.. Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the third respondent under Na.Ka.L3/4216/2016 dated 09.11.2017, quash the same and consequently direct the respondents to consider the petitioner's written representation dated 29.11.2017 and grant petitioner an opportunity to be heard and amicably settle the issue.

For Petitioner	: Mr.Thirumoorthy
For Respondents	: Mr.N.Naveen Kumar for R1, 4 & 5 Government Advocate Mr.N.Devi for R2 & 3

ORDER

This Writ Petition has been filed challenging the notice of the third respondent under Na.Ka.L3/4216/2016 dated 09.11.2017, quash the same and consequently direct the respondents to consider the petitioner's written representation dated 29.11.2017 and grant petitioner an opportunity to be heard and amicably settle the issue.

2. Though various grounds have been raised in this writ petition, the main ground of the writ petitioner is that the similarly situated Kalyana



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Mandapam, lesser taxes have been levied, whereas, the writ petitioner's Kalyana Mandapam is levied with higher tax without any notice. Hence, therefore, seeks to quash the impugned notice.

3. The learned counsel for the respondents 2 and 3 submitted that there is an arrear of Rs.13,46,053/- and the petitioner is irregular in payment of taxes. Hence, opposed this writ petition.

4. Heard both sides and perused the materials placed on record. On a plain reading of the very demand notice itself indicates, no reasons given as to how the taxes have been enhanced or levied and whether the same has been notified as required under law.

5. Such view of the matter, this Court direct the petitioner to pay 50% of the arrear amount before the respondent within a period of one month from the date of receipt of a copy of this Order. On such payment being made, the respondent shall rework the taxes as per law after giving personal opportunity of hearing to the petitioner. Such exercise shall be completed within a period of two months thereafter.



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6. It is made clear that the petitioner shall continue to pay the new taxes fixed by the authorities without fail and if the amount of deposit of 50% taxes is more than new taxes which are to be worked out, the same shall be adjusted in the future tax.

7. With the above directions, this writ petition stands disposed of. No costs. Consequently connected miscellaneous petition is closed.

20.02.2023

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Index : Yes / No
Neutral Citation : Yes/No
Speaking Order : Yes / No

To

1.The District Collector
Collectorate
Salem District

2.The Commissioner
Salem City Municipal Corporation
Salem District

3.The Assistant Commissioner
Ammamet Zone
Salem City Municipal Corporation
Salem District

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4.The Thasildar
Taluk Office
Ammamet Zone
Ammamet, Salem

5.The Revenue Inspector
Ammamet Zone
Ammamet, Salem



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N.SATHISH KUMAR, J.

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