BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **27.04.2023**
CORAM

THE HONOURABLE Ms.JUSTICE **P.T.ASHA**

W.P.(MD) No.3098 of 2023
and
W.M.P.(MD) Nos.2883 and 2885 of 2023

L.Anatharaman ... Petitioner

/vs./

The Commissioner,
Kumbakonam City Municipal Corporation,
Kumbakonam Municipal Corporation Building,
Thiruvidaimaruthur Road,
Kumbakonam, Thanjavur District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for all records pertaining to the Property Tax demand notice dated 19.10.2022 issued by the respondent for Assessment No.105/037/00666 for building Door No.11/592, Palaniaandavar Sannathi Street, Kumbakonam under the head-Usage type-Commercial demanding Rs.97,628/- for 2022-2023 for full year based on General Revision notice dated 17.08.2022 and received on 27.08.2022 for the building Door.No. 11/592, Palaniaandavar Sannathi Street, Kumbakonam and to quash the same as illegal contrary to law and directing the respondent not to collect enhanced property tax of Rs.97/628/-.

For Petitioner : Mr.M.V.Santharaman
For Respondent : Mr.M.Rajarajan

ORDER

The above writ petition has been filed for the issue of a Writ of Certiorarified Mandamus calling for all records pertaining to the Property Tax demand notice dated 19.10.2022 issued by the respondent for Assessment No. 105/037/00666 for building Door No.11/592, Palaniaandavar Sannathi Street, Kumbakonam under the head-Usage type-Commercial demanding Rs.97,628/- for 2022-2023 for full year based on General Revision notice dated 17.08.2022, received on 27.08.2022, quashing the same as illegal contrary to law and directing the respondent not to collect enhanced property tax of Rs.97/628/-.

2.It is the case of the petitioner that he is the absolute owner of the property in question, where he has constructed a Kalyana Mandapam. The same is assessed by the respondent. The levied then for the new building by the respondent was Rs.24,407/- inclusive of all other SUC for a period of 5 years. Meanwhile, the Municipality was converted into a Corporation and the impugned demand notice came to be issued, in which tax at the rate of Rs.97,628/- was claimed. The petitioner would submit that none of the earlier orders have been taken note of and this enhancement has been issued without notice to the petitioner and without hearing him. Therefore, there is clear violation of the principles of natural justice.

3.The learned counsel appearing for the respondent would fairly submit that no notice was issued before the enhancement.

4.Considering the same and without going into the merits of the case, the Writ Petition is allowed. The impugned demand notice dated 19.10.2022 is set aside and the matter is remitted back to the respondent to issue notice to the petitioner and after hearing his objections, he shall reassess the property tax within a period of 8 weeks from the date of receipt of a copy of this order. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

27.04.2023

Speaking : Yes / No
NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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P.T.ASHA, J.

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W.P.(MD) No.3098 of 2023

27.04.2023