



W.P.No.2223 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **02.02.2024**

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

Writ Petition No.2223 of 2024
and W.M.P.No.2407 of 2024

A.Panneerselvam

... Petitioner

-VS-

1.The State of Tamil Nadu,
Represented by its
Secretary to Government,
Municipal Administration and
Water Supply Department,
Secretariat, Chennai-600 009.

2.The Kanchipuram City Municipal Corporation,
Represented by its Commissioner,
Kanchipuram-631 502,
Kanchipuram District.

3.The Assistant Commissioner,
Kanchipuram City Municipal Corporation,
Kanchipuram-631 502,
Kanchipuram District.

... Respondents



W.P.No.2223 of 2024

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records relating to the impugned special notice dated 23.08.2023, and the demand notices dated 23.08.2023 and 27.12.2023 issued by the 2nd respondent for Assessment No.008/008/901007 issued under Rules 9 and 10 of Schedule IV to the Tamil Nadu District Municipalities Act, 1920 and quash the same for lack of jurisdiction.

For Petitioner : Mr.N.Manoharan

For R1 : Mr.D.Ravichander, Special Government Pleader

For R2 & R3 : Mr.P.Srinivas, Standing Counsel

ORDER

The petitioner assails a special notice dated 23.08.2023 and the consequential demand notices dated 23.08.2023 and 27.12.2023.

2. The petitioner states that he is owner of a property in which a hotel was constructed and is currently operating. It is further stated that the building was assessed in the assessment years 2004-2005 and 2008-2009.



W.P.No.2223 of 2024

According to the petitioner, property tax was duly paid for the period running from 2004 till date.

3. Learned counsel for the petitioner challenges the special notice on the ground that the special notice was issued under a law which is no longer applicable. He also submits that the property tax liability has been enhanced beyond the amount payable in terms of Notification G.O.Ms.No.52, Municipal Administration and Water Supply (MA.IV) Department, dated 30.03.2022. The third ground of challenge is that the petitioner was not provided an opportunity before enhancing the property tax significantly.

4. Mr.D.Ravichander, learned Special Government Pleader, accepts notice on behalf of the 1st respondent and Mr.P.Srinivas, learned standing counsel, accepts notice on behalf of respondents 2 and 3.

5. Mr.P.Srinivas, learned standing counsel, submits that powers previously conferred under the Tamil Nadu District Municipalities Act, 1920 are now conferred under the Tamil Nadu Urban Local Bodies Act and that



W.P.No.2223 of 2024

the notice is not vitiated by reference to the wrong statute. He also submits that the impugned notice is merely a show cause notice and that the petitioner has the opportunity to raise objections in relation thereto. He further points out that the revision is entailed by the additional construction put up by the petitioner.

6. On examining the impugned special notice, it is evident that it has been issued under the Madras District Municipalities Act, 1920. At present, Kanchipuram is a municipal corporation, which is governed by the Tamil Nadu Urban Local bodies Act, after being brought within the purview of this Act in 2023.

7. The documents on record also disclose that respondents 2 and 3 proceeded to issue demand notices after issuing the special notice. Since such action has been initiated pursuant to a notice under an enactment which is no longer applicable, the orders impugned herein call for interference.

8. For reasons set out above, the orders impugned in this writ petition



W.P.No.2223 of 2024

are quashed by leaving it open to the 2nd respondent to issue a notice under the Tamil Nadu Urban Local Bodies Act, 1998 and take further action pursuant thereto.

9. The writ petition is allowed on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

02.02.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No
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SENTHILKUMAR RAMAMOORTHY,J



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W.P.No.2223 of 2024

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3.The Assistant Commissioner,
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Writ Petition No.2223 of 2024
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