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W.P. No.6288 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.6288 of 2021
and
W.M.P. No.6902 of 2021

P.Ravi
S/o. Ponna Gounder ..Petitioner

Vs.

1.The Commissioner,
Salem City Municipal Corporation,
Salem-636 001.

2.The Assistant Commissioner,
Salem City Municipal Corporation,
Suramangalam Ward Office,
Salem-636 005. ..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to Na.Ka.K19/3904/2020 dated 03.12.2020 on the file of the 2nd Respondent herein quash the same.

For Petitioner : Mr.T.Murugamanickam
Senior Advocate for
Ms.Zeenath Begum
For Respondents : Ms.N.Devi



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W.P. No.6288 of 2021

Standing Counsel for Salem Corporation

ORDER

The present writ petition is filed challenging the notice/ order dated 03.12.2020 insofar as it levies vacant land tax for the period 01.04.2005 to 31.03.2011, the same is challenged on the following two grounds:

a. The petitioner had purchased property vide a sale deed Document No.1622/2011 on 29.06.2011 and thus the impugned proceedings insofar as it levies vacant land tax prior thereto on the petitioner, is bad in law.

b. In any event, it was also submitted that the impugned proceedings which raises a demand has been made without even putting the petitioner on notice, thus made in violation of principles of natural justice.

2. The learned counsel for the Respondents submitted that they may be granted liberty to issue fresh notice in respect of the property in issue, which was agreed to by the learned counsel for the petitioner.

3. Recording the same, the writ petition is disposed of setting aside



W.P. No.6288 of 2021

WEB COPY

the impugned order, with liberty to the Respondents to proceed issuing notice against the property in issue, in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

23.02.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

1. The Commissioner,
Salem City Municipal Corporation,
Salem-636 001.

2. The Assistant Commissioner,
Salem City Municipal Corporation,
Suramangalam Ward Office,
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W.P. No.6288 of 2021

MOHAMMED SHAFFIQ, J.

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