IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.6978 of 2021
and
W.M.P. Nos.7525 and 7529 of 2021

G.Sekar .. Petitioner

Vs.

The Commissioner,
Vellore Corporation,
Vellore-632 001. .. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus calling upon the records pertaining to the proceedings dated 07.02.2020 and consequential proceedings dated 20.11.2020 issued by the Respondent, quash the same and direct the Respondent to determine the property tax vide (assessment No.035/045/03033) in accordance with law.

For Petitioner : Mr.S.S.Raghavan

For Respondent : Mr.S.Silambannan
Senior Advocate
for Ms.P.Shanthi, Standing Counsel

ORDER

The present writ petition is filed challenging the impugned proceedings dated 07.02.2020 whereby a demand notice has been issued to the petitioner on the premise that the petitioner had submitted its reply dated 25.10.2012 to the notification sent by the Respondent dated 08.10.2012 wherein it was proposed to enhance the property tax. However, the reply dated 25.10.2012 was not considered. After almost close to 8 years, demand notice was straightaway issued.

2. The learned counsel for the petitioner submitted that before raising all these demands, order considering objections ought to have been made. Failure to do so results in violation of principles of natural justice. It is also submitted that the impugned notice proposing to enhance the tax retrospectively has been issued, which according to the petitioner is beyond the jurisdiction of the Respondent.

3. Mr.S.Silambannan, learned Senior Advocate appearing for the Respondent would submit that a reasoned order would be passed and all objections relating to the notification may be raised by the petitioner.

4. In view of the above, the impugned order is set aside, the matter is

remanded back to the Respondent to pass orders afresh, it is made clear that all the questions are left open. The petitioner is granted liberty to file fresh objections relating to the notification dated 08.10.2012, including on retrospective enhancement of tax, within a period of 4 weeks from the date of receipt of a copy of this order. The Respondent in turn shall pass orders within a period of 12 weeks therefrom. If for any reason the petitioner does not file any objection within a period of 4 weeks from the date of receipt of a copy of this order, it shall be open to the Respondent to proceed in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

05.02.2024

Speaking (or) Non-Speaking Order
Index: Yes/No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
The Commissioner,
Vellore Corporation,
Vellore-632 001.

W.P. No.6978 of 2021

05.02.2024