



W.P. No.37862 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.37862 of 2024
and
W.M.P. No.40929 of 2024

M.D.Sambath

... Petitioner

Vs.

The Commissioner,
Hosur Municipal Corporation,
Hosur, Krishnagiri District-635 109.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the Respondent of distraint warrant notice dated 12.11.2024 pertaining to the building in Assessment No.153/014/900231 and quash the same and consequently direct the respondent to furnish the details of calculation and return arrived determining the half year property tax amount of Rs.94,314.00 for the period 2022-23 I half year.

For Petitioner : Mr.N.Subbarayalu

For Respondent : Mr.T.Balaji
Standing Counsel

ORDER

The present writ petition is filed challenging the recovery notice on the premise that the recovery notice has been made in respect of demands with



W.P. No.37862 of 2024

regard to which no prior notice have been made. It is also the case of the petitioner that the Respondent had vide proceedings dated 09.09.2022 issued a certificate wherein it has been observed that the entire dues until the first half of the assessment year 2022-23 has already been discharged, the impugned recovery notice according to the Respondent relates to the second half of the assessment year 2022-23.

2. To a pointed question as to whether any notices were issued prior to the demand of taxes relating to the 2nd half of the assessment year 2022-23, the learned counsel for the Respondent would submit that they would issue a fresh notice and thereafter proceed in accordance with law.

3. In view thereof, the writ petition stands disposed of with a direction to the Respondent to issue fresh notice to the petitioner and thereafter proceed in accordance with law. It is open to the petitioner to raise all contentions including jurisdictional issues. No costs. Consequently, the connected miscellaneous petition is closed.

20.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mka



W.P. No.37862 of 2024

To:
The Commissioner,
Hosur Municipal Corporation,
Hosur, Krishnagiri District-635 109.



WEB COPY



W.P. No.37862 of 2024

MOHAMMED SHAFFIQ, J.

mka

W.P. No.37862 of 2024

20.12.2024