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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

WP(MD)No.5063 of 2023
and
WMP(MD)No.4752 of 2023

V.Panchavaranm ... Petitioner

Vs

The Commissioner,
Thanjavur City Municipal Corporation,
Thanjavur and PO,
Thanjavur District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of certiorarified mandamus calling for the records in the impugned notice, Na.Ka.14515/2022 MCA2, dated 30.01.2023 issued by the respondent and quash the same and direct the respondent to revise the tax from the II Half period of the year 2021 by taking into consideration of GO(STD) NO.150, Municipal Administration and Water Supply (Election) Department, dated 12.11.2007 and GO(STD) No.53 Municipal Administration and Water Supply (Election) Department dated 30.03.2022 and Section 482 of the Coimbatore City Municipal Corporation Act and also the age of the building as mentioned in the sale deed

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dated 09.09.1997, registered as Doc.No.1837/1997 at the office of the Sub Registrar of Thanjavur, with respect to the petitioner's building in Door No.56 with municipal corporation Tax Assessment No.24903, after conducting due enquiry and granting opportunity to the petitioner within a time limit as fixed by this Court.

For Petitioner : Mr.G.Dhanaseelan
For Respondent : Mr.N.Dilipkumar
Standing Counsel

ORDER

The petitioner has purchased a building, which was constructed in the year 1937, vide sale deed No.1837 of 1997 dated 09.09.2017. It was in a dilapidated condition and therefore, he made some renovation work. While so the respondent corporation issued a demand notice for property tax in the year 2001, which was challenged by this petitioner before the District Munisif Court, Thanjavur in OS.No.244 of 2002 that demand notice was issued without providing any opportunity of hearing to the petitioner. The demand notice dated 20.06.2001 was

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set aside by order dated 12.09.2006 and the matter was remitted back to the respondent to fix the property tax after affording an opportunity of hearing to the petitioner. Despite the directions of the Court, the respondent without providing any opportunity of hearing to the petitioner has issued the impugned demand notice. Challenging the same the petitioner is before this Court.

2.Heard the learned Counsel on either side and perused the materials placed on record.

3.There is no reference about the order of the civil court in the impugned notice. The Court has by order dated 12.09.2006 set aside the earlier demand notice and directed the respondent to provide an opportunity of hearing and to take a decision. However, again without issuing any opportunity of hearing, the impugned demand notice has been issued. On this sole ground this writ petition is allowed. The impugned order is set aside.

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4.The respondent is at liberty to issue notice to the petitioner within a period of two weeks from the date of receipt of a copy of this order enabling this petitioner to put forth his case and take a decision as directed by the District Munsif Court, Thanajavur in OS.NO.244 of 2002 by order dated 12.09.2009, within a period of eight weeks from thereon. No costs. Consequently connected miscellaneous petition is closed.

06.02.2024

Internet : Yes / No

DSK

To

The Commissioner,
Thanjavur City Municipal Corporation,
Thanjavur and PO,
Thanjavur District.

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B.PUGALENDHI, J.

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