BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.09.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.21618 of 2024
and
W.M.P(MD).Nos.18262 and 18263 of 2024

Chandrasekaran ... Petitioner

Vs.

The Commissioner,
Thoothukudi Corporation,
Thoothukudi. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned demand dated 01.08.2024 on the file of the respondent in respect of the petitioner's property bearing tax Assessment No.138/028/901403 and quash the same as illegal.

For Petitioner : Mr.K.Jeyamohan

For Respondent : Mr.N.Anand Kumar
Standing Counsel

O R D E R

The present Writ Petition is filed challenging the impugned demand notice dated 01.08.2024, whereby the property tax fixed at Rs.5,41,544/- for the financial year 2022-2023 was enhanced to Rs.9,90,434/- for the financial year 2024-2025, on the premise that the enhancement is made in gross violation of principles of natural justice.

2. The petitioner is running a Marriage Hall in the name of 'Abirami Marriage Hall' in Aandal Street, Melur, Thoothukudi. It is stated that the petitioner had obtained necessary permission from the appropriate authorities for running the marriage hall and had also paid appropriate taxes without any default. While so, the petitioner was served with the impugned notice demanding a sum of Rs.10,25,814/- as property tax for the financial year 2024-2025, which apparently was arrived at by enhancing the tax from Rs.5,41,544/- to Rs.9,90,434/- along with penalty, in all Rs.10,25,814/- for the financial year 2024-2025.

3. It is submitted by the learned counsel for the petitioner that any enhancement of taxes ought to be made in compliance with the procedures contemplated under Chapter VIII of the Tamil Nadu Urban Local Bodies Rules,

2023. It is submitted that prior to the demand notice, no copy of the assessment order has been served to enable the petitioner to submit his objection. It was submitted that non compliance of the above procedure contemplated under the Tamil Nadu Urban Local Body Rules results in vitiating the entire proceedings.

4. The learned counsel for the respondent would submit that this is not enhancement of taxes, instead the demand was only in view of the fact that the return filed by the petitioner is incorrect or incomplete inasmuch as the extent of occupation was greater than what has been disclosed.

5. Assuming the above submission to be correct, nevertheless if the authorities were to proceed on the basis/belief that the returns filed by the petitioner are incorrect or incomplete, it is incumbent on the authority concerned to comply with the procedures contemplated under Chapter VIII of the said Rules and failure to comply with the same vitiates the entire proceedings.

6. At this juncture, the learned Standing Counsel for the respondent would seek liberty of this Court to redo the assessment in compliance with Chapter VIII of the Tamil Nadu Urban Local Bodies Rules, 2023.

7. In view thereof, the impugned demand notice dated 01.08.2024 is set aside and the respondent is at liberty to proceed with the assessment in accordance with law.

8. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

11.09.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The Commissioner,
Thoothukudi Corporation,
Thoothukudi.

MOHAMMED SHAFFIQ, J.

Nsr

W.P.(MD)No.21618 of 2024

11.09.2024