



W.P.(MD).No.22572 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.09.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.22572 of 2024

and

W.M.P.(MD).Nos.19114 and 19115 of 2024

S.Jaisankar

... Petitioner

Vs.

1.The Commissioner,
Thoothukudi Corporation,
Thoothukudi,
Thoothukudi District.

2.The Superintendent/
Assistant Revenue Officer,
Thoothukudi Corporation,
Thoothukudi,
Thoothukudi District.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned demand notice issued by the 1st respondent in his proceedings in M.F.No.25-I-II dated 07.08.2024 in respect of Tax Assessment No.138/028/902464-138/015/02807 and quash the same as illegal and consequentially direct the respondents to re-assess the property tax in respect of the above Tax Assessment Number by providing an opportunity to the petitioner within the period that may be stipulated by this Court.



W.P.(MD).No.22572 of 2024

For Petitioner : Mr.M.Ajmal Khan
Senior Advocate
for M/s.Ajmal Associates
For Respondents : Mr.N.Anand Kumar
Standing Counsel

ORDER

The present Writ Petition is filed challenging the impugned demand notice, whereby the property tax fixed at Rs.20,918/- for the financial year 2022-2023 was enhanced to Rs.75,736/- 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 in possession and enjoyment of the property in Survey Nos.3449/2, 3449/3, measuring an extent of 4.282 cents in Thoothukudi District by virtue of the registered sale deed in Document No.254/2017 dated 13.03.2017. The petitioner paid appropriate taxes without any default upto the year 2022-2023. While so, the petitioner was served with the impugned notice demanding a sum of Rs.75,736/- as property tax for the financial year 2024-2025, which apparently was arrived at by enhancing the tax from Rs.20,918/- to Rs.75,736/- along with other charges, in all Rs.76,413/- for the financial year 2024-2025.



W.P.(MD).No.22572 of 2024

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 Standing Counsel for the respondents 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.



W.P.(MD).No.22572 of 2024

6. At this juncture, the learned Standing Counsel for the respondents 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 is set aside and the respondents are at liberty to proceed with the assessment in accordance with law.

8. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

23.09.2024

Index : Yes / No
Internet : Yes/ No
Lm



WEB COPY



W.P.(MD).No.22572 of 2024

MOHAMMED SHAFFIQ, J.

Lm

W.P.(MD).No.22572 of 2024

23.09.2024