



W.P.(MD) Nos.29622 and 29623 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) Nos.29622 and 29623 of 2024

and

W.M.P.(D) Nos.25012, 25014, 25015 and 25016 of 2024

W.P.(MD) No.29622 of 2024:

D.Kabilan

.. Petitioner

Vs.

The Commissioner,
Thoothukudi Corporation,
Thoothukudi.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the impugned demand notice dated 09.08.2024 as well as the consequential proceedings in Na.Ka.No.141/2022/A1/Moo.Ma dated 23.11.2024 on the file of the respondent in respect of the petitioner's property bearing tax Assessment No.138/030/901818 and quash the same as illegal.



W.P.(MD) Nos.29622 and 29623 of 2024

For Petitioner : Mr.M.P.Senthil
For Respondents : Mr.N.Anandakumar
Standing Counsel

W.P.(MD) No.29623 of 2024:

D.Kabilan .. Petitioner

Vs.

The Commissioner,
Thoothukudi Corporation,
Thoothukudi. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the impugned demand notice dated 09.08.2024 as well as the consequential proceedings in Na.Ka.No.141/2022/A1/Moo.Ma dated 23.11.2024 on the file of the respondent in respect of the petitioner's property bearing tax Assessment No.138/030/901819 and quash the same as illegal.

In both W.Ps.

For Petitioner : Mr.M.P.Senthil
For Respondents : Mr.N.Anandakumar
Standing Counsel



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COMMON ORDER

The challenge in the writ petitions is to the demand that has been made by the respondent calling upon the petitioner to make good the arrears of property tax.

2. In either case, the petitioner had been served with notices by the respondent for enhancement of property tax and objections have also been made by the petitioner. Without considering the objections made by the petitioner as per Rule 259 of the Urban Local Body Rules, the demand had been made. In such view of the matter, the demand notices impugned in these writ petitions are set aside. The petitioner shall submit all the relevant documents within a period of two weeks from today (09.12.2024) and on receipt of the said documents, the respondent shall proceed to consider the objections raised by the petitioner in respective cases and thereafter pass an order on merits and in accordance with law, after affording an opportunity of hearing to the petitioner and thereafter, make a demand.



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3. With the aforesaid direction, these Writ Petitions stand allowed.

There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.12.2024

Note: Issue order copy by 11.12.2024

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

The Commissioner,
Thoothukudi Corporation,
Thoothukudi.



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K.KUMARESH BABU, J.

abr

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Dated: 09.12.2024