IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.29544 of 2022 and
WMP.No.28933 of 2022

V.Muthulakshmi

...Petitioner

Vs.

1. The Commissioner,
Coimbatore Municipal Corporation,
Big Street,
Coimbatore - 641 001.

2.The Assistant Commissioner,
Coimbatore Municipal Corporation, (West Zone),
R.S.Puram,
Coimbatore - 641002.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandmus to call for the original final demand notice of the respondent dated 25.05.2022 quash the same and direct the respondent to issue a demand in accordance with law.

For Petitioner	:	Mr.B.Nedunzhelian
For Respondents	:	Mr.N.Velmurugan Standing Counsel for Coimbatore Corporation

<u>O R D E R</u>

The challenge in this writ petition is to the order dated 25.05.2022 passed by the respondent and to quash the same.

2. The learned counsel for the petitioner would submit that the respondent issued the impugned demand notice to the petitioner without mentioning the period of tax payable and without detail calcuation of tax amount and the manner in which the amount was calculated. That apart, no notice has been issued to the petitioner before issuing the demand notice and therefore the impugned notice suffers from principles of natural justice. Further, he would submit that after receipt of the demand notice, the petitioner submitted his objections on 03.08.2022 and the same was also not considered till date. He therefore this Court to set aside the impugned notice.

3. The learned Standing counsel for the respondents would submit that has given representation dated 03.08.2022 to the respondents and the same will be considered and orders will be passed.

4. Heard both sides. Perused the records.

5. A perusal of the demand notice would go to show that the 2nd respondent has simply mentioned the tax amount of Rs.13,56,646/- in the demand notice. No details regarding the period of tax payable, the extent of area in which the tax has to be collected etc. That apart, there is no detail calcuation for arriving at the aforesaid amount. When the respondents intend to issue any demand notice, they ought to have provided an opportunity of personal hearing and in the present case, the same has also not been provided. Therefore, this Court is of the view that the demand notice suffers from violation of principles of natural justice and inclined to set aside the same. Accordingly, this Court passes the following order:

(i) The notice impugned herein is set aside The respondent concerned is at liberty to issue fresh notice stating the period of tax in question, the extent of area in which the property tax has to be collected by furnishing the detail calcuation for arriving at the tax.

(ii) The petitioner is directed to submit his reply, if any.

(iii) The respondents, after providing an opportunity of personal hearing shall decide the same in accordance with law.

This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

30.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
arr

To

1. The Commissioner,
Coimbatore Municipal Corporation,
Big Street,
Coimbatore - 641 001.

2.The Assistant Commissioner,
Coimbatore Municipal Corporation, (West Zone), R.S.Puram,
Coimbatore - 641002.

KRISHNAN RAMASAMY, J.

arr

Writ Petition No.29544 of 2022 and
WMP.No.28933 of 2022

30.06.2025