BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH
and
THE HONOURABLE DR.JUSTICE A.D.MARIA CLETE

W.A.(MD)No.2682 of 2024
and
C.M.P.(MD)No.18622 of 2024

Thomai Tamil Doss : Appellant

Vs.

1.The Commissioner,
Sivagangai Municipality,
Sivagangai,
Sivagangai District.

2.The Tahsildar,
Sivagangai Taluk,
Sivagangai District.

3.The Town Surveyor,
Sivagangai,
Sivagangai District.

4.Veerapathiran : Respondents

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent, praying to set aside the order dated 06.08.2024 made in W.P.

(MD)No.19025 of 2024, on the file of this Court and allow this Writ Appeal.

For Appellants : Mr.A.R.Kannappan
For Respondents : Mr.S.Shaji Bino
Special Government Pleader

JUDGMENT
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[Judgment of the Court was delivered by **M.S.RAMESH, J.]**

Challenge is made to the order of the learned Single Judge dated 06.08.2024 made in W.P.(MD)No.19025 of 2024.

2.The only ground on which the learned Counsel for the appellant has preferred this appeal is that no notice was given prior to passing of the impugned order of cancellation of the property tax assessment. Such a submission seems to be on a misconception of facts. Admittedly, a notice dated 05.06.2024 was issued by the respondents to the appellant for the purpose of conducting a spot inspection, which is for the consequential proposed action for cancellation of property tax assessment. When the appellant has challenged this notice dated 05.06.2024 in W.P.(MD)No.12467 of 2024, the Writ Court had disposed of the writ petition on 13.06.2024, by observing as follows:

> *"2.By the impugned notice dated 05.06.2024, the first respondent proposes to conduct spot inspection. The object of conducting such an inspection appears to be to consider the complaint for cancellation of the property tax assessment. The impugned notice by itself does not take away the petitioner's right. If any adverse order is passed by the first respondent, it shall be issued to the petitioner immediately. It shall not be implemented for a period of three weeks thereafter. I am granting this breathing time so that the petitioner can approach the Court and obtain relief in the meanwhile. I make it clear that I have not gone into the merits of the matter. All the defences and contentions of the petitioner are left open."*

3.The order impugned in the aforesaid writ petition itself evidences that the appellant was aware of the proposed action taken by the respondents for cancelling the property tax assessment and as such it cannot be said that the present impugned order, cancelling the property tax assessment was in violation of principles of natural justice. Learned Single Judge while rejecting the claim of the appellant had granted liberty to the appellant to approach the Civil Court to enforce his rights, if any. We do not find any infirmity or illegality in such a finding.

4.Accordingly, this Writ Appeal fails and the same is dismissed. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

[M.S.R.,J.] & [A.D.M.C.,J.]
07.01.2025

Neutral Citation : Yes/No
Index : Yes/No
Internet : Yes/No
MR

To

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M.S.RAMESH, J.

and

A.D.MARIA CLETE, J.

MR

JUDGMENT MADE IN
W.A.(MD)No.2682 of 2024

07.01.2025