

W.P.No.12719 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 04.09.2024

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No. 12719 of 2024
and
WMP Nos.13887 & 13888 of 2024

A.S.Narayanasamy

... Petitioner

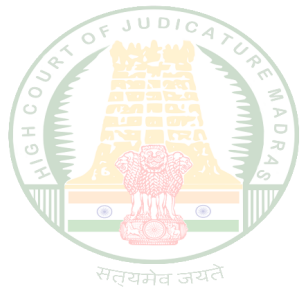
Vs.

1.The Commissioner,
Coimbatore Corporation East,
Singanallur, Coimbatore 641 005.

2.The Assistant Commissioner,
Corporation of Coimbatore,
Singanallur, Coimbatore 641 005.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, call upon the records of the first respondent with regard to the issuance of the impugned Revision of Property Tax in proceedings in Assessment Nos. 6447014, 6447015 6447016 and 6447017 demanding payment of Rs. 1,69,376/- in notice Na.ka.ka.number special/ 2023/A4(E) dated 23.01.2023 for the petitioners property situated at Door No. 32, Venkatalakshmi Nagar, Trichy Road, Singanallur, Chennai 641 005 and quash the same as illegal and arbitrary.



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For Petitioner : Mr.M.Velmurugan

For Respondents : Mr.N.Umapathy
Standing Counsel

ORDER

Challenge in this Writ Petition is to the impugned order dated 23.01.2023 passed by the first respondent demanding payment of Rs.1,69,376/- as property tax.

2.The learned counsel appearing for the petitioner submitted that in the present case, initially, the petitioner was paying a sum of Rs.43,897/- as property tax every year and in terms of the notification issued by the Tamil Nadu Government dated 30.03.2022, in the event of commercial properties, the respondents had increased the tax by applying the increasing factor - 2. In the present case, if the increasing factor-2 is applied, the amount would come around Rs.43,894/- x 2 = Rs.87,788/-. Therefore, without application of mind contrary to the provisions of the Government Order, the present impugned order came to be passed. Further, he would submit that that before

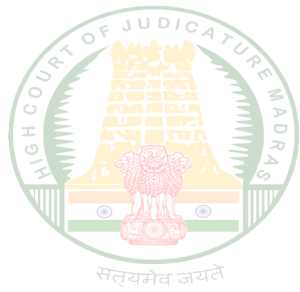


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the said demand notice, the respondent not at all issued any notice and provided opportunity to the petitioner. Therefore, present order came to be passed is in violation of law and principles of natural justice and the same is liable to be set aside.

3. Considering the submission made by the petitioner in the present case, it is crystal clear that before issuing the demand notice by virtue of the impugned order, no notice was issued to the petitioner to present the case in the form of writing and also no opportunity of personal hearing was provided. That apart, the Government of Tamil Nadu passed G.O.M.S.No.194 on 30.03.2024.

4. A perusal of the Government Order, it is crystal clear, in the event of any increase in the property tax, the increasing factor would be 2 and the said aspect has not been applied to the present case. It appears that the increasing factor which was applied as 4 is directly contrary to the said Government Order. However, at this juncture, the counsel for the petitioner fairly submit that he is ready to pay the increasing factor-2, which would come around to Rs.87,788/- as on date.



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5. In view of the same, it is crystal clear that the impugned order came to be passed is in violation of law and principles of natural justice without considering the G.O.M.S.No. 194 dated 30.03.2022 and therefore, the said order is liable to be set aside accordingly, the same is set aside and remanded back for reconsideration to pass fresh orders within a period of eight weeks from the date of receipt of a copy of this order. Since the petitioner is paying Rs.43,894/-, he is permitted to pay by applying the increasing factor -2 i.e., a sum of Rs.87,788/- per term which includes arrears, if any in past until the disposal of the present case by the authorities concerned.

6. This Writ Petition is disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

04.09.2024

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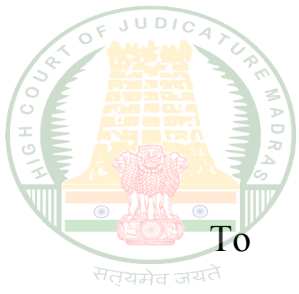
Index : Yes/No

Speaking order: Yes/No

Neutral Citation: Yes/No



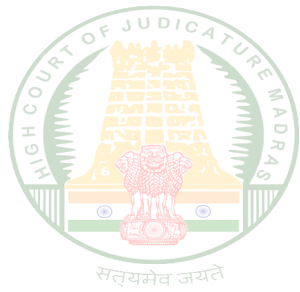
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KRISHNAN RAMASAMY, J.

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