

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.07.2016

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.29158 of 2015
and
M.P.No.1 of 2015

Mr.Kasinathan

...Petitioner

Vs.

1. The Assistant Revenue Officer,
Zone 12, Corporation of Chennai,
Alandur, Chennai- 16.
2. The Taxation Appeal Tribunal,
Ribbon Building, Chennai - 600003.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus, directing the second respondent to entertain the petitioner's Appeal dated 26.08.2015, filed against the order of the first respondent, dated 20.07.2015, vide file No.ZOXII.RDC.No.R3/003684/2013, without insisting upon the deposit of 50% of the property tax.

For Petitioner : Mr.T.Ramachandran
For Respondent-1 : Mr.T.S.Balachandran (Corporation)
Respondent -2 : Tribunal

O R D E R

The petitioner seeks for a direction to the second respondent to take up his Appeal Petition on file, without insisting upon the pre-deposit of 50% of the enhanced property tax.

2. Heard the learned counsel appearing for both parties.

3. The prayer, sought for by the petitioner, cannot be acceded, since statute contemplates pre-deposit, and therefore, the petitioner has to abide by the same. Accordingly, this Court, while declining to the grant the relief sought for in this Writ Petition, directs the petitioner to remit 50% of the disputed tax, and present challan before the second respondent, after which, the Appeal will be taken on file by the second respondent.

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

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

The Taxation Appeal Tribunal,
Ribbon Building, Chennai - 600003.

+1 cc to Mr.T.Ramachandran, Advocate, sr.37034.

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