

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.4.2016

CORAM

THE HONOURABLE MR.JUSTICE SATISH K.AGNIHOTRI
AND
THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

Writ Appeal No.424 of 2016

A.Ramalingam

... Appellant/Petitioner

Versus

The Commissioner,
Pollachi Municipality,
Pollachi. Coimbatore District. ... Respondent/Respondent

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent Act against the order dated 5.2.2016 made in W.P.No.322 of 2016 Writ Petition filed under Article 226 of Constitution of India praying this Court to issue a Writ of Certiorari to Call for the records relating to proceedings in Tax revision petition No.8/2015-16 dated 20.11.2015 and to quash the same.

For Appellant : Mr.C.Veeraraghavan

JUDGMENT

(Judgment of the court was delivered by V.BHARATHIDASAN, J.)

The writ appeal has been filed challenging the order passed by a learned Single Judge dismissing the writ petition filed by the appellant.

2. The respondent Municipality issued a Property Tax Assessment order against the appellant. Challenging the above order, the appellant filed the writ petition. It seems that at the time of arguing the writ petition, the petitioner only contended that he may be permitted to prosecute the appeal without paying the property tax arrears. The learned Single Judge dismissed the writ petition holding that there is no provision in the Act exempting the petitioner from paying property tax for filing the appeal.

3. We have heard Mr.C.Veeraraghavan, learned counsel for the appellant.

4. Under Rule 26(b) in Schedule IV of the Tamil Nadu District Municipalities Act, 1920, no appeal to the Taxation Appeals Committee shall be heard unless the assessee deposits the tax in respect of which the appeal is presented. In view of the above mandatory requirement, the request of the appellant for filing the appeal without depositing the property tax arrears cannot be considered. We find no reason to differ with the order passed by the learned Single Judge. Hence, the writ appeal deserves to be dismissed, accordingly, it is dismissed. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To:

The Commissioner,
Pollachi Municipality,
Pollachi. Coimbatore District.

+1cc to Mr.C.Veeraraghavan, Advocate SR.23111

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gj[col]
srg 02/05/2016

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