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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.09.2016

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THE HONOURABLE DR.JUSTICE S.VIMALA

W.P (MD) No.17362 of 2016

and

W.M.P (MD) No.12590 of 2016

P.Thyagarajan

...Petitioner

vs.

1)The Madurai City Municipal Corporation,
Through its Commissioner,
Aringar Anna Maaligai,
Tallakulam,
Madurai-625 002.

2)The Assistant Commissioner,
Madurai Corporation,
Zone No.1, Bhartidasan Street,
Madurai-625 016.

...Respondents

Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, pertaining to the impugned provisional demand notice dated 06.07.2016 relating to assessment No.129983, in Door No.224 & 225, Arasaradi Othakadai Madurai 625010 with effect from 1/4/2010 and to quash the same as illegal, void and ultra virus.

For Petitioner : Mr.N.Murugesan

For Respondents : Mr.N.Shanmugaselvam

ORDER

The provisional demand notice dated 06.07.2016 issued by the respondent relating to Assessment No.129983 pertaining to Door No.224 & 225, Arasaradi, Othakadai Madurai 625010 with effect from 1/4/2010, is under challenge.

2.The learned counsel for the respondents submitted that provisional demand notice itself provides for filing objection to the provisional demand made within a period of 15 days and on hearing the objection, a final assessment order will be passed and therefore, the provisional demand notice cannot be quashed.

3.A perusal of the provisional demand notice would go to show that opportunity of hearing is made available to the affected party and the affected party shall give his objection to the provisional demand in writing within 15 days from the date of receipt of the notice.



4.The learned counsel for the petitioner would submit that within a period of two weeks, the petitioner will file his objection to the provisional demand notice and the same may be considered by the respondents within a time frame.

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5.Recording the said submission, this Writ Petition is disposed of directing the petitioner to file his objection to the provisional demand notice within two weeks from the date of receipt of a copy of this order and on receipt of such objection, the respondents shall consider the same and pass final order within one week thereafter. No costs. Consequently, W.M.P(MD) No.12590 of 2016 is closed.

Sd/-

Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar(CS)
Madurai Bench of Madras High Court,
Madurai-23.

To

1)The Commissioner,
Madurai City Municipal Corporation,
Aringar Anna Maaligai, Tallakulam,
Madurai-625 002.S.VIMALA, J.

2)The Assistant Commissioner,
Madurai Corporation,
Zone No.1, Bhartidasan Street,
Madurai-625 016.

+1cc to M/s.N.Murugesan, Advocate in SR.52935

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