IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.062017

CORAM:

THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.P.No.41127 of 2002

M.K.Kuppana gounder ...Petitioner

Vs

The Commissioner,
Gobichettipalayam Municipality,
Gobichettipalayam,
Erode District. ...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus to call for the records pertaining to the proceedings of the respondent dated 07.10.2002 made in Appeal No.4 of 2002, quash the same, consequently direct the respondent to entertain the Memorandum of Appeal dated 13.09.2000 filed by the petitioner and to dispose the same on merits.

For Petitioner : Mr.N.Manokaran

For Respondent : Mr.Subbarayalu

O R D E R

The petitioner has filed the above Writ Petition to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the proceedings of the respondent dated 07.10.2002 made in Appeal No.4 of 2002, quash the same, consequently direct the respondent to entertain the Memorandum of Appeal dated 13.09.2000 filed by the petitioner and to dispose the same on merits.

2. The petitioner and his brother were originally the owners of the land in S.F.Nos.57 and 58 of Modachur Village, Gobichettipalayam Taluk, Erode District. The said lands have been plotted out in the year 1995, and the same has been sold to various purchasers after getting plan approval from the appropriate authorities.

3. From 1996 neither the petitioner nor his brother had any right in respect of their properties sold. The respondent demanded property tax by issuing special notice based on New Assessment Nos.4965 to 5006. The case of the petitioner was that the assessment made under Rule 9/Rule10 of Schedule IV of the Tamil Nadu District Municipalities Act,1920, had been repealed by section 6 of the Tamil Nadu Act LXV of 1997.

4. The petitioner filed W.P.No.330 of 2000, challenging the assessment order dated 20.09.1999 before the Hon'ble High Court and the Court was pleased to permit the petitioner to file an appeal before the concerned authorities and dispose of the matter without going into the merits of the case. The petitioner came to know about the order dated 11.02.2002 only on 01.03.2002 and the appeal was filed on 22.03.2002 before the respondent with a petition to condone the delay of 26 days in filing the statutory appeal before the Taxation Committee. The respondent simply rejected the appeal as time barred on 02.05.2002.

5. The petitioner filed Writ Petition in W.P.No.31897 of 2002 before this Court challenging the order and this Hon'ble High Court set side the order and directed the respondent to entertain the appeal and dispose the appeal itself on merits before seeking for any recovery. The petitioner once again filed an appeal in Appeal No.4 of 2002, on 13.09.2002, and the same was rejected by the Taxation Committee of the respondent by an order dated 07.10.2002 stating that the petitioner has not paid the Tax in accordance with the Rules of the Municipality before filing the appeal. The petitioner has challenged the same by way of this Writ Petition in W.P.No.41127 of 2002. This Hon'ble Court by an order dated 14.11.2002 had stayed the respondent's order by granting an interim stay and the same was made absolute on 14.11.2002 and the W.M.P.No. 60881 of 2002 was closed.



6. When the matter was taken up for final disposal on 30.06.2017, the counsel for the respondent Municipality, produced a letter dated 16.03.2017 signed by the Commissioner, Gobichettipalayam Municipality, and would submit that the entire assessed Tax has been paid by the petitioner and there is no due to the Municipality from the Petitioner, and hence the writ petition has become infructuous.

7. In view of the submission of the learned counsel for the respondent the writ petition becomes infructuous and nothing survives for consideration in this writ petition because the Assessment Order under challenge was acted upon and the petitioner has paid the amount due to the Municipality.

8. Accordingly, this writ petition is dismissed as infructuous. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

bri/sli

To

+1cc to Mr.Subbarayalu, Advocate, S.R.No.46068

W.P.No.41127 of 2002

CS/21/07/17