IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.07.2017

CORAM:

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.34116 of 2003
and
W.P.M.P.Nos.41360 of 2003 and 763 of 2009

Lakshmi Ammal .. Petitioner

Vs.

The Commissioner,
Mettur Municipality,
Mettur, Salem District. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records relating to the proceedings of Demand Notice made in Na.Ka.No.3481/99/A1, dated 21.10.2003 on the file of the respondent and quash the same.

For Petitioner : Mr.S.Doraisamy

For Respondent : Mr.S.Saravanan

ORDER

The petitioner has come forward with this Writ Petition praying for issuance of a Writ of Certiorari to call for the records relating to the Demand Notice made in Na.Ka.No.3481/99/A1, dated 21.10.2003 on the file of the respondent and quash the same.

2. The petitioner challenges the said demand notice on the ground that the extent of the property is only 900 Sq.Ft. and the demand made in the impugned notice is on the higher side. Learned counsel for the petitioner submitted that the petitioner has also approached the Civil Court where she was instructed that she should file an appeal only before the Taxation Tribunal, if she is aggrieved by any revision of tax.

3. Learned counsel for the respondent contended that the revision of tax took place in 1999 and the petitioner was asked to pay the revised property tax from 2003. The respondent issued the demand notice payable from the second half of 1998-1999 and that the petitioner has not challenged the revision of property tax, but only the subsequent demand notice.

4. Heard both sides and perused the materials available on record.

5. Even though the aforesaid facts are disputed and the petitioner submitted that she may be permitted to file an appeal, 14 yeas have gone by and the demand of tax is for the period from 1998-1999 and that nearly two decades have gone by for which the amount has got to be paid. Of course, the learned counsel for the petitioner submitted that the petitioner is paying Rs.2,640/- for half year period as per the interim order of this Court, dated 27.11.2003 in W.P.M.P.No.41360 of 2003. As the petitioner has not questioned the revision of property tax, but only the demand notice dated 21.10.2003, I find that there is no reason to grant the relief sought for in this Writ Petition. Hence, the Writ Petition is dismissed. The petitioner is directed to pay the arrears of property tax and the amount as demanded in the impugned notice within 30 days from the date of receipt of a copy of this order and shall pay the property tax till date. After dictating the order, learned counsel for the petitioner reiterated that the petitioner may be granted permission to file appeal. Though this Court is not inclined to consider the same, in order to give an opportunity to the petitioner, she is permitted to file appeal against the impugned demand notice, within 30 days from the date of receipt of a copy of this order, provided she pays the entire amount of property tax as per the impugned demand notice, including the arrears, and also for the subsequent period and till date. In case the petitioner succeeds in the appeal, she may get refund of the amount of tax or the amount of tax will be adjusted for future period. No costs. W.P.M.Ps. are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

s

Copy to

The Commissioner,
Mettur Municipality,
Mettur, Salem District.

+1cc to MR.S.Doraisamy, Advocate SR.No.52429
+1cc to MR.S.Saravanan, Advocate SR.No.52347

W.P.No.34116 of 2003

RK(CO)
GN(09/08/2017)