



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.04.2017

CORAM :

THE HONOURABLE MR. JUSTICE R. SUBRAMANIAN

WEB COPY

Writ Petition(MD)No.4082 of 2011andM.P(MD)No.1 of 2011

Hotel Blue Star,
No.36, Madurai Road,
Tirunelveli Junction,
rep by its Partner
N.Subbarayalu

... Petitioner

Vs.

The Assistant Commissioner,
Thatchanallur Regional Office,
Tirunelveli Municipal Corporation.

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issue of a Writ of Certiorari calling for the records pertaining to the Impugned notice issued by the Respondent in Na.Ka.No.A6-2742-10 dated .03.2011 signed on 10.03.2011 and quash the same.

For Petitioner

: Mr.N.Subbarayalu

For Respondent

: Mr.Aayiram K.Selvakumar

ORDER

The petitioner challenges the notice issued by the Tirunelveli City Municipal Corporation assessing and demanding tax for the building bearing Door No.36, Madurai Road, Tirunelveli Junction with effect from 01.10.1993. This notice has been issued as per the judgment of the Taxation Appellate Committee made in No.41 of 2010 dated 22.09.2010. The said decision of the Taxation Appellate Committee was challenged before the learned District Judge under Rule 23 of Schedule II of the Act 28 of 1994 (Tirunelveli City Municipal Corporation Act) and the said order was modified by the District Judge.

2.As against the said decision of the learned District Judge made in the appeal, the petitioner has filed W.P(MD)No.3499 of 2015 and the same has been allowed by me today quashing the order of the District Judge on the ground that the Municipal Corporation did not have the power to reassess the property tax after the expiry of the statutory period of limitation prescribed under Section 168 of the Tirunelveli City Municipal Corporation Act. Therefore, the notice issued pursuant to the decision of the Taxation Appellate Committee, does not survive.



3. Accordingly, the impugned notice issued by the respondent in Na.Ka.No.A6-2742-10, dated 10.03.2011 is quashed. The writ petition is allowed. Rule nisi is made absolute. No costs. Consequently, M.P(MD)No.1 of 2011 is closed.

Sd/-

Assistant Registrar (AD-II)

/True copy/

Sub Assistant Registrar

To
The Assistant Commissioner,
Thatchanallur Regional Office,
Tirunelveli Municipal Corporation,
Tirunelveli.

+1 CC to Mr.A.L.GANTHIMATHI, Advocate, SR No. 54766

+1 CC to MR.N.SUBBARAYALU, Advocate, SR No. 54828

SMS

PSM/MMS/09.05.2017/2P/4C

Writ Petition(MD)No.4082 of 2011

and

M.P(MD)No.1 of 2011

27.04.2017