

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.1445 of 2012 & M.P.No.1 of 2012

Tamilaga Industrial Training Centre,
rep. by its Correspondent,
Tmt.Tamilarasi,
Bangalore Road,
Abdullapuram (Post),
Vellore-632 010.

... Petitioner

Vs.

1.The Block Development Officer
(Panchayats), Vellore Panchayat Union,
Vellore District.

2.The President,
Melmanavur Village Panchayat,
Vellore Panchayat Union,
Vellore District.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records pertaining to the property tax demand made by the second respondent in Assessment No.329 dated 25.08.2011 and quash the same.

For Petitioner : Mr.S.Kamadevan

For R1 : Mr.J.Pothiraj,
Senior Panel Counsel

For R2 : Mr.M.E.Rani Selvam

O R D E R

Heard Mr.S.Kamadevan, learned counsel for the petitioner, Mr.J.Pothiraj, learned Special Government Pleader for the first respondent and Mr.M.E.Rani Selvam, learned counsel for the second respondent.

2.The petitioner is an Industrial Training Institute and they are aggrieved by the impugned demand of property tax demanding property tax from the petitioner. If the petitioner is aggrieved by the assessment of property tax as assessed by the local body, then the petitioner has to file an appeal as provided under the provisions of the Tamil Nadu Panchayats Act, 1994.

3.Thus, considering the fact that this writ petition has been pending since 2012, and the petitioner has already paid 50% of the enhanced tax, the petitioner is granted liberty to file an appeal before the appellate authority, who shall reckon the payment of 50% of the enhanced tax at the time of entertaining the appeal. If the appeal petition is filed within a period of thirty days from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to limitation.

With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

abr

sd/
ASSISTANT REGISTRAR

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

To

1.The Block Development Officer
(panchayats), Vellore Panchayat Union,
Vellore District.

2.The President,
Melmanavur Village Panchayat,
Vellore Panchayat Union, Vellore District.

+1CC to Mr.S.Kamadevan Advocate SR.NO.1750-

W.P.No.1445 of 2012

SAI [CO]

MK:03/02/2018