

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.1452 of 2012 & M.P.No.1 of 2012

Kennedy Teacher Training Institute,
rep. by its Correspondent,
N.Krishnanmurthy,
S.N.Palayam Village, Agaramacheri Post,
Vaniambadi Taluk, Vellore District. ... Petitioner

Vs.

1.The Block Development Officer (Panchayats),
Madhanoor Panchayat Union,
Vellore District.
2.The President,
Agaramcheri Village Panchayat,
Madhanoor 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 Notice No.000601 dated 31.12.2010 issued by the second respondent and quash the same.

For Petitioner : Mr.S.Kamadevan

For Respondents : Mr.J.Pothiraj,
Special Government Pleader

O R D E R

Heard Mr.S.Kamadevan, learned counsel for the petitioner,
Mr.J.Pothiraj, learned Special Government Pleader for the
respondents.

2.The petitioner is a Teacher Training Institute and they are aggrieved by the impugned demand notice, demanding property tax from the petitioner. As on date it appears that the petitioner/Institution has become a B.Ed., College and I find that the assessment, which was made on the petitioner's Institution during the relevant period continues and since there were arrears, the impugned demand has been made. 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.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

abr

To

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

2.The President,
Agaramcheri Village Panchayat,
Madhanoor Panchayat Union, Vellore District.

+1 CC to Mr.S.Kamadevan, Advocate Sr.No.1749

W.P.No.1452 of 2012

NRI (CO)
KP (30/01/2018)