

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2018

CORAM

THE HONOURABLE Mr.JUSTICE V.BHARATHIDASAN

W.P.No. 23270 of 2004
&
W.M.P.s. 28158 of 2004

V.S.D.Ramalingam ... Petitioner

Vs

1. The Chairman,
Taxation Appellate Committee,
Kurinjipadi Town Panchayat,
Kurinjipadi,
Cuddalore District.
2. The Executive Officer,
Kurinjipadi Village Panchayat,
Kurinjipadi, Cuddalore Dt. ... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the order passed by the 2nd respondent in Appeal No.1/2003 dated 15.03.2004 and the consequential order passed by the 2nd respondent in Na.Ka.No.A1/144/2003 dated 04.08.2004 and quash the same.

For Petitioner : M/s.C.Selvaraju

For Respondents : Mr.R.Subramanian
for R2

ORDER

Heard Mr.C.Selvaraju, learned counsel for the petitioner and Mr.R.Subramanian, learned Counsel for 2nd Respondent.

2. The present Writ Petition has been filed challenging the order passed by the 2nd respondent dismissing the appeal filed by the petitioner against the property tax assessment.

3. According to the petitioner, earlier, the 2nd respondent Executive Officer passed an order assessing the

property tax disproportionately. Hence, he has filed an appeal before the 1st respondent. Now, the 1st respondent also rejected the appeal. Challenging the said order, the petitioner has now filed the present Writ Petition.

4. Against the order passed by the Taxation Appellate authority, an appeal is provided before the District Court under Rule 26-B of Schedule-IV of Tamil Nadu District Municipalities Act. But, the petitioner has not availed the alternative remedy. Hence, the Writ Petition cannot be maintained before this Honourable Court.

5. In the circumstances, without going into the merits of the case, the Writ Petition is dismissed on the ground that the petitioner has not availed the remedy. However, it is open to the petitioner to file appeal before the concerned District Court along with the petition to condone the delay stating the reasons. If any such application is filed, the District Court is directed to consider the application and to pass suitable orders in accordance with law.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

1. The Chairman,
Taxation Appellate Committee,
Kurinjipadi Town Panchayat,
Kurinjipadi,
Cuddalore District.

2. The Executive Officer,
Kurinjipadi Village Panchayat,
Kurinjipadi, Cuddalore Dt.

+1 CC TO MR.R.SUBRMANIAN Advocate SR.NO. 55888

W.P.23270 of 2004

and

W.M.P. 28158 of 2004

ASK(05/09/2018)