



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 16.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH
W.P. (MD) No.15287 of 2018

and

W.M.P (MD) Nos.13790 and 13791 of 2018

Sivagami

... Petitioner

Vs.

The Assistant Commissioner (Finance)
Madurai Corporation,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of Certiorarified mandamus calling for the records pertaining to the respondent's provisional demand notice dated 07.09.2017 in connection with the assessment no.58826, ward no.WD080, Zone.4 and quash the same and consequently direct the respondent to follow the relevant provisions of law before assessment.

For Petitioner : Mr.RM.Arun Swaminathan
For Respondent : Mr.R.Murali

ORDER

Mr.R.Murali, learned Standing Counsel, takes notice for the respondents.

2. By consent of both parties, this writ petition is taken up for final disposal at the stage of admission itself.

3. The impugned demand is a provisional demand notice which specifically states that if the petitioner is aggrieved against the enhancement in the provisional demand notice it is open to him to raise his objections pursuant to the impugned demand. The petitioner has also raised objections on 20.03.2018. It is seen that the objections were raised after the prescribed period of 15 days stipulated in the provisional demand notice. Nevertheless, in order to secure the ends of justice and by taking a sympathetic view, it would be appropriate to consider the objections of the petitioner.

4. In the light of the observation made, the petitioner is granted liberty to raise his objections on the provisional demand notice and on receipt of such objections, the respondent herein shall consider the same on its own merits and pass appropriate orders in accordance with law with in a period of two weeks from the date of receipt of a copy of this order.



5. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

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/True Copy/

Sd/-

Assistant Registrar (W)

Sub Assistant Registrar (CS-III)

To
The Assistant Commissioner (Finance)
Madurai Corporation,
Madurai.

+1CC to Mr.RM.Arun Swaminathan, Advocate, SR.No.73165

W.P.(MD) No.15287 of 2018
and
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