

**HON'BLE THE CHIEF JUSTICE
SRI THOTTATHIL B. RADHAKRISHNAN
AND
HON'BLE SRI JUSTICE S.V.BHATT**

WRIT APPEAL No.1193 OF 2018

JUDGMENT: *(Per the Hon'ble Sri Justice S.V.Bhatt)*

The writ petitioner is the appellant. The writ petition was filed complaining against non-conversion from old assessment to new assessment viz., changing from commercial to residential etc., and pending such consideration, the demand of Rs.4,76,359/- under commercial slab is illegal and arbitrary.

The appellant filed the instant writ petition when the representation dated 16.03.2018 was pending with the respondents. The learned Single Judge, having regard to the relevant circumstances, directed the representation dated 16.03.2018 to be disposed of within four weeks and in the meantime called upon the appellant to deposit a sum of Rs.1,50,000/-. The challenge in the appeal is against the condition of depositing Rs.1,50,000/- by the appellant/petitioner.

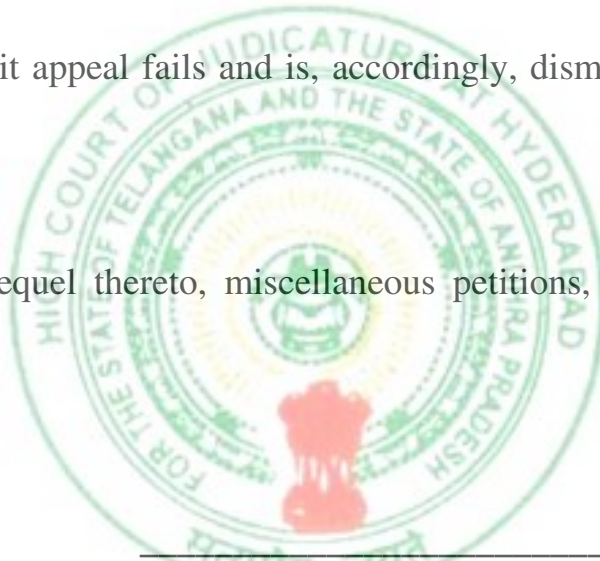
Mr.Subrahmanyam raises the objection that imposing the condition of depositing of Rs.1,50,000/- as condition precedent, virtually amounts to accepting the amount payable by appellant under notice dated 14.04.2018. He further submits that he has no objection if the representation is disposed of. We are of the view that the twin contentions raised by Mr.Subrahmanyam are without merit. It is not

the case of appellant that the appellant has been paying taxes and all of a sudden, the demand notice dated 14.04.218 is served on the appellant. Further, to balance between the tax recoverable by a local body and also to get decision on the representation, the learned Single Judge directed disposing of representation and has further imposed the condition as noted above.

We do not see a ground warranting interference under Clause 15 of the Letters Patent.

The writ appeal fails and is, accordingly, dismissed. No order as to costs.

As a sequel thereto, miscellaneous petitions, if any pending, stand closed.



THOTTATHIL B. RADHAKRISHNAN, CJ

S.V.BHATT, J

12th September, 2018
Lrkm