

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

Rev.Appln(Writ).No.148 of 2019

M/s.Mavukkarai Hotels(P) Ltd.
Rep.by its Managing Director J.Ravi
73, Sivasamy Road
Ram Nagar, Coimbatore 641 009. ...Petitioner

vs.

The Commissioner
Coimbatore City Municipal Corporation
Coimbatore. ... Respondents

PRAYER: Review Petition filed under Order 47 Rule 1 of CPC read with Section 114 of C.P.C against the orders passed in W.P.No.7760 of 2008 dated 04.06.2019 on the file of this Court for review of the order.

For Petitioner : Mr.N.L.Raja
for N.Elumalai

For Respondents : Mr.R.Shivakumar

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O R D E R

The learned Senior Counsel appearing for the petitioner would submit that on an earlier occasion, this Court disposed the writ petition No.7760 of 2008 by its order dated 04.06.2019, based on the counter affidavit. However, the petitioner has paid the enhanced rate of property tax from 1997-98 under protest, during the pendency of the writ petition and therefore, this Court directed the petitioner to file an appeal remedy available under Rule 23 of the Taxation Rules before the Appellate Authority. However, without considering the payment made by the petitioner under protest, this Court closed the writ petition observing that the petitioner has made payment substantially and that further adjudication is not required. Aggrieved by the same, the review petitioner has come forward before this Court.

2. The learned counsel for the respondents, on instructions, would submit that if the petitioner has any grievance, this Court may permit the petitioner to file an appeal under Rule 23 before the Appellate Authority.

3. From the above lines, it is seen that since the petitioner has paid the entire amount to the Corporation, there is no loss to the Corporation. The only contention of the petitioner is whether the enhancement of property tax is correct or not. This Court is inclined to grant liberty to the petitioner to file an appeal under Rule 23 of the Taxation Rules before the Appellate Authority as against the demand made by the respondent Corporation and the Appellate Authority concerned is required to pass appropriate order as expeditiously as possible.

4. With the above directions, the review petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

16.08.2019

ssb

Index : Yes/No
Internet:Yes/No
Speaking Order/Non-speaking Order

M.DHANDAPANI, J.

ssb

To

The Commissioner
Coimbatore City Municipal Corporation
Coimbatore.



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