

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28410 of 2019

and

WMP No.28100 of 2019

K.Rajendran

...Petitioner

Vs.

The Commissioner,
Salem Municipal Corporation,
Salem District.

...Respondent

Prayer:Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of mandamus to forbear the respondent from insisting the petitioner to pay the enhanced property tax without following the due process of law in respect of property situated at Door No.37B, Sarada College Road, Salem.

For Petitioner : Mr.M.Elango
For Respondents: Mr.S.Sathish
Standing Counsel

O R D E R

This writ petition is filed for a mandamus to forbear the respondent from insisting the petitioner to pay the enhanced property tax without following the due process of law in respect of property situated at Door No.37B, Sarada College Road, Salem.

2. It is seen that the property tax was enhanced by the respondent Corporation and the enhanced tax amount also has been paid by the petitioner, as could be seen from the receipt issued by the respondent Corporation dated 03.10.2018. If the petitioner is having any grievance against the enhancement, he could very well file an appeal before the Appellate Tribunal, even though he has paid the enhanced tax amount.

3. Accordingly, without expressing any view on the merits of the contention raised by the petitioner, this writ petition is disposed of, by granting liberty to the petitioner to file an appeal before the concerned Taxation Appellate Tribunal,

challenging the enhanced property tax, within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the Taxation Appellate Tribunal shall consider the same and pass orders on merits and in accordance with law, without reference to the period of limitation. No costs. The connected miscellaneous petition is closed.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

vri

To

The Commissioner,
Salem Municipal Corporation,
Salem District.

+1 CC to Mr.M.Elango, advocate sr 94081.
+1 CC to Mr.S.Sathish, Advocate sr 94293.

W.P.No.28410 of 2019

RP(CO)
SP(09/12/2019)