

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31773 of 2019
and
W.M.P.No.31999 of 2019

K.Palaniappan

...Petitioner

vs.

1.The District Collector
Salem District
Salem.

2.The Commissioner
Salem City Municipal Corporation
Salem.

3.The Assistant Commissioner
Salem City Municipal Corporation
Salem.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records from the 3rd respondent pertaining to the special notice issued by the 3rd respondent for the property Assessment No.049/025/02972 dated 16.02.2019 pertaining to the petitioner's property situated at No.3, Sooramangalam North Lane, Salem District-636 009 and subsequent demand notices dated 01.10.2019 for the financial year 2018-2019 and 2019-2020.

For Petitioner : Mr.R.Bakayaraj

For Respondent : Mr.D.Suriyanarayanan
Additional Government Pleader for R1
Mr.S.Sathish, standing counsel for R2 & R3

O R D E R

Mr.D.Suriyanarayanan, learned Additional Government Pleader takes notice for the first respondent. Mr.S.Sathish, learned standing counsel takes notice for the respondents 2 & 3. By consent of both parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the general revision notice revising the property tax.

3. Heard the learned counsel for the petitioner and perused the materials placed before this Court.

4. The very perusal of the impugned notice would show that the petitioner is having an effective alternative remedy by filing an appeal before the Property Tax Tribunal. Therefore, it is for the petitioner to raise all the contentions by filing the appeal. Without doing so, the petitioner has approached this Court and filed the present writ petition, which, in my considered view, is highly premature.

5. Therefore, this Writ Petition is disposed of, without expressing any view on the merits of the claim made by the petitioner, only by granting liberty to the petitioner file an appeal before the concerned Appellate Tribunal within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the Tribunal shall consider the same and pass orders on its own merits and in accordance with law, without reference to the period of limitation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

mk

To

1. The District Collector
Salem District
Salem.

2. The Commissioner
Salem City Municipal Corporation
Salem.

3. The Assistant Commissioner
Salem City Municipal Corporation
Salem.

+1cc to Mr.R.Bakayaraj, Advocate, S.R.No. 93887
+1cc to Mr.S.Sathish, Advocate, S.R.No. 94292
+1cc to the Government Pleader, S.R.No. 95097

W.P.No.31773 of 2019

GP(CO)

GN(02/12/2019)

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