



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.08.2019

CORAM

WEB COPY

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P (MD)No.7312 of 2013

and

M.P (MD)No.1 of 2013

Sri Andavar Timber Depot,
Rep. by its Managing Partner,
P.Shanmugam,
S/o.Periyasamy,
Amman Nagar,
Madurai Bye-Pass Road,
Sukkaliyur, Karur.

... Petitioner

Vs.

1.The Tax Appellate Committee,
Karur Municipality,
Karur.

2.The Commissioner,
Karur Municipality,
Karur.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, to call for the records relating to the proceedings of the second respondent undated property tax demand notices in respect of Assessment Nos.421166, 421167, 421168 and 421172 and quash the same.

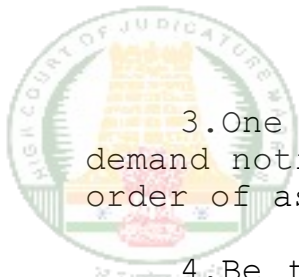
For Petitioner : Mr.K.Govindarajan

For Respondents : Mr.J.Senthil Kumaraiah

ORDER

Heard Mr.K.Govindarajan, learned counsel for the petitioner and Mr.J.Senthil Kumaraiah, learned counsel for the respondents.

2.The petitioner has challenged five demand notices calling upon the petitioner to pay property tax in respect of the property at Ward No.42, Sukkaliyur, Karur.



3. One of the grounds raised in the Writ Petition is that the demand notices had not been preceded by a show-cause notice or by an order of assessment.

4. Be that as it may, the petitioner has rightly approached the first respondent, who is the Tax Appellate Authority, Karur Municipality, Karur, by way of a statutory appeal filed on 20th September, 2012. The appeal is admittedly pending before the Committee till date.

5. In the light of the fact that the petitioner has approached the Appellate Committee for redressal, nothing further need be done in this Writ Petition except issuing a direction to the Committee to take the appeal for adjudication and dispose the same as expeditiously as possible and in any event within a period of six weeks from today, after hearing the petitioner as well as the representative of the Commissioner, Karur Municipality.

6. Since the petitioner has been enjoying an order of interim stay of collection of the disputed demand since 29.04.2013, the interim protection shall continue till the disposal of the appeal within the timeline as stipulated above.

7. This Writ Petition is disposed of in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar (CS)

To

1. The Tax Appellate Committee,
Karur Municipality, Karur.

2. The Commissioner,
Karur Municipality, Karur.

+1 CC to M/s. J. SENTHIL KUMARIAH, Advocate (SR-80071 dt. 06/08/2019

+1 CC to M/s. K. GOVINDARAJAN, Advocate (SR-80756[F] dated 08/08/2019

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ps

JMN (18.09.2019) 2P : 5C

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