



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.10.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P. (MD) No.21267, 21269, 21278, 21282, 21284, 21286, 21288, 21291,
21294 and 21297 of 2019
and WM.P. (MD).No.17928, 17932, 17937, 17941, 17944, 17946, 17950,
17954, 17958 and 17962 of 2019

W.P. (MD) No.21267 of 2019:

Mr.V.A.Thilak Raj : Petitioner in WP(MD)Nos. 21267, 21269,
21278, 21288 and 21291 of 2019

A.Varadharaj : Petitioner in WP(MD)Nos.21282, 21284,
21286, 21294 and 21297 of 2019

vs.

The Tuticorin Corporation,
rep. by its Commissioner
Tuticorin. : Respondents in all Cases

Prayer in WP(MD). 21267/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/035/02748 Old Assessment No. 138/512500 on the file of the respondent dated 16.02.2019 and quash the same as illegal.

Prayer in WP(MD). 21269/ 2019 :

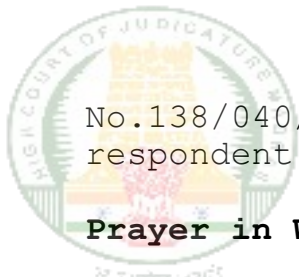
Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/035/02749 Old Assessment No. 138/512500 on the file of the respondent dated 16.02.2019 and quash the same as illegal.

Prayer in WP(MD). 21278/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/035/02750 Old Assessment No. 138/512502 on the file of the respondent dated 16.02.2019 and quash the same as illegal.

Prayer in WP(MD). 21282/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment



No.138/040/01778 Old Assessment No. 138/380618 on the file of the respondent dated 14.03.2019 and quash the same as illegal.

Prayer in WP(MD) . 21284/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/040/01779 Old Assessment No. 138/380619 on the file of the respondent dated 14-03-2019 and quash the same as illegal.

Prayer in WP(MD) . 21286/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/040/01780 Old Assessment No. 138/380620 on the file of the respondent dated 14.03.2019 and quash the same as illegal.

Prayer in WP(MD) . 21288/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/035/02751 Old Assessment No. 138/512503 on the file of the respondent dated 16-02-2019 and quash the same as illegal.

Prayer in WP(MD) . 21291/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/035/02752 Old Assessment No. 138/512504 on the file of the respondent dated 16-02-2019 and quash the same as illegal.

Prayer in WP(MD) . 21294/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/040/01777 Old Assessment No. 138/380617 on the file of the respondent dated 14-03-2019 and quash the same as illegal.

Prayer in WP(MD) . 21297/ 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Calling for the records pertaining to the impugned demand Notice in Assessment No.138/040/01776 Old Assessment No. 138/380616 on the file of the respondent dated 14-03-2019 and quash the same as illegal.

For Petitioner : Mr.T.Lajapathi Roy
(in all WPs.)

For Respondents : Mr.S.Saji Bino
Standing Counsel
(in all W.Ps)



C O M M O N O R D E R

Mr.S.Saji Bino, learned Standing Counsel, takes notice on behalf of the respondent. By consent of both sides, the writ petitions itself are taken up for final disposal.

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2.The respondent Corporation has issued a General revision as it is done once in 5 years to enhance property tax under Rule 4(6) of the Taxation Rules (hereinafter referred as Rules). One such demand has been raised by the respondent Corporation. Aggrieved over the same, the petitioner is before this Court.

3.S.Saji Bino, learned Standing Counsel appearing for the respondent Corporation would submit that when the demand is made under Rule 8 of the Rules, it is open to the petitioner/assessee to file a revision under Rule 9 of the Rules. Without exhausting the remedy, the petitioner has directly approached this Court. Therefore, the writ petitions are not maintainable.

4.On perusal of the records and after considering the facts and circumstances, it is seen that the petitioner has already filed objections before the respondent. The learned counsel would contend that his objection can be treated as revision under Rule 9 of the Rules and orders can be passed.

5.In view of the submission made above, I am of the view that no prejudice will be caused to the respondent if the objections raised by the petitioner is treated as revision. Hence, the respondent is directed to treat the said objections dated 25.06.2019 as revision and pass orders on the revision, as per Rule 9 of the above said Rules within a period of two weeks from the date of receipt of a copy of this order. In the event of an order being passed in the revision, it is open to the petitioner to file an appeal under Rule 23 of the District Municipalities Act, 1920.

6.With the above observations, the writ petitions are disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

Sub Assistant Registrar(CS)

vs



To

The Commissioner
Tuticorin Corporation,
Tuticorin.

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+1 CC to M/s.S.SAJI BINO, Advocate SR-91284.

+10 CC to M/s.T. LAJAPATHI ROY, Advocate SR-91673.

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