

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.03.2020

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.16113 of 2004  
and  
W.M.P.No.19066 of 2004

Motor Industries Co. Ltd.  
49, Ethiraj Salai, Egmore  
Chennai-600 008  
Rep. by its Principal Officer  
B.S.Iyer, Company Secretary .... Petitioner

Vs.

1.Revenue Department  
Corporation of Chennai  
Chennai

2.The Chairman  
Taxation Appeal Tribunal  
Corporation of Chennai  
Chennai

.... Respondents

Prayer: Petition filed under Article 226 of The Constitution of India praying to issue a writ of Mandamus, directing the 2<sup>nd</sup> respondent to dispose of the Appeal dated 28.12.2000 filed by the petitioner.

For Petitioner : Mr.Karthik Ram Mohan  
for M/s.S.Ramasubramaniam & Associates

For Respondents : Mrs.P.T.Ramadevi for R1

ORDER

Seeking a direction to the second respondent Tribunal to dispose of the Appeal dated 28.12.2000 filed by the petitioner, the present writ petition came to be filed.

2.Heard both sides and perused the records.

3.It appears that the petitioner has filed an appeal before the second respondent Tribunal as against the order passed by the first respondent enhancing the property tax. However, the manner in which the appeal was prepared, seems to be a representation, without raising any grounds against the revision of property tax. This Court vide order dated 16.06.2004 has granted an order of interim injunction and the same has been enjoying by the petitioner, till date. When the things stood thus, this Court feels it appropriate to direct the second respondent Tribunal to dispose of the Appeal pending on its file, if not already disposed of.

4.In such view of the matter, the petitioner is permitted to raise all the grounds available to them, if required, in the form of typed set of papers to the second respondent Tribunal within a period of two weeks from the date of receipt of a copy of this order. On such filing, the second respondent Tribunal shall consider the same and dispose of the Appeal, if not already disposed of, on merits and in accordance with law, after affording due opportunity of personal hearing to the petitioner, within a period of six weeks therefrom. Thereafter, the first respondent shall take appropriate action, on the basis of the outcome of the appeal by the second respondent Tribunal.

5.Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS I)

//True Copy//

Sub Assistant Registrar

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To

1.Revenue Department  
Corporation of Chennai, Chennai

2.The Chairman  
Taxation Appeal Tribunal  
Corporation of Chennai, Chennai.

+1cc to M/s.Ramasubramanian, Advocate, S.R.No.23182

+1cc to M/s. P..T. Ramadevi, Advocate, S.R.No.23094

W.P.No.16113 of 2004  
and

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SSV(CO)

Eu 26.6.2020