IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.09.2020

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THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.15387 of 2016

and WMP.No.13409 of 2016

R.Shanmugam ..Petitioner

-Vs-

The Commissioner,
Namakkal Municipality,
Paramathi Road,
Namakkal Town,
Namakkal District. ..Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Mandamus, directing the respondent not to initiate any proceeding as per the Tax Assessment No.8389 demanding property tax to the tune of Rs.14,400/- (Rupees Fourteen Thousand and Four Hundred Only) for the year 2009-10 to 2014-15 till the disposal of the appeal dated 28.01.2015 filed by the petitioner before the Taxation Appellate Committee.

For Petitioner : Mr.M.Jaikumar
For Respondent : Mr.M.Raja Mathivanan

O R D E R

With the consent of both parties, the Writ Petition is taken up today and heard through video conferencing.

2. The petitioner is aggrieved against the demand of property tax for the assessment years 2008-09 and 2009-10. Challenging the enhancement of tax, when the petitioner had filed a Writ Petition in W.P.No.7527 of 2010, this Court, by an order dated 07.04.2014, passed the following order:

> "5. No record has been placed before this Court to show that petitioner has complied with the demand nor has stated about the subsequent developments. If the petitioner has complied with the interim order passed by this Court, then only remedy is open to the petitioner to file an appeal before the Taxation Appellate Committee and the Writ Petition can be entertained. However, in that

event, the petitioner has already been paid 50% of the amount, then the respondent Municipality is entitled to issue fresh notice to the petitioner for the remaining amount and proceed to recover the same in accordance with law."

3. The learned counsel for the petitioner submits that pursuant to the orders of this Court, he had also filed an appeal before the Taxation Appellate Committee on 28.01.2015 and the same is pending.

4. The learned Standing counsel for the respondent also affirms that the appeal is still pending.

5. In the present Writ Petition, though the petitioner herein had sought for an issuance a Writ of Mandamus, directing the respondent to refrain from proceeding with the demand of property tax, pending the appeal, in my view, if the Appellate Committee is directed to dispose of the appeal within a stipulated time, the ends of justice could be secured. No prejudice would be caused either to the petitioner or to the respondent, if such a direction is issued.

6. In the light of the above observations, the Taxation Appellate Committee namely, the Commissioner, Namakkal Municipality, Namakkal District, is directed to dispose of the petitioner's appeal dated 28.01.2015, as expeditiously as possible, in any event, within a period of 60 days from the date of receipt of a copy of this order. While disposing of the appeal, the Commissioner shall extend due opportunity of personal hearing to the petitioner, as well as, to the respondent herein.

7. The Writ Petition stands disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Commissioner,
Namakkal Municipality,
Paramathi Road,
Namakkal Town,Namakkal District.

W.P.No.15387 of 2016
and
WMP.No.13409 of 2016

RLD(CO)
RV(12.10.2020)