



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.4221 of 2011 and
M.P. (MD)No.2 of 2011

T.K.V.S.L.Mahadevan (Died)

1. T.M.Uma
2. T.M.Lankaram
3. T.M.Naresh
4. T.M.Subasini

(Petitioners 1 to 4 are substituted
vide order dated 08.09.2020)

... Petitioners

Vs.

1. Madurai Corporation,
Rep. by its Commissioner,
Madurai.
2. The Assistant Commissioner,
(East Zone),
Madurai Corporation,
Madurai.

... Respondents

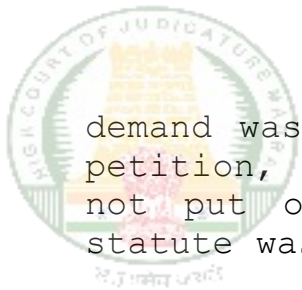
Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the demand notice of the second respondent in No.Nil dated 06.05.2010 and the proceedings in Ki.Ma.Va.No.6/003189/10 dated 11.05.2010 quash the same and direct the respondents to refund the tax collected by them in pursuance to the above proceedings.

For Petitioners	: Mr.M.Saravanan
For Respondents	: Mr.R.Murali, Standing Counsel.

O R D E R

Heard the learned counsel appearing for the petitioners and the learned Standing counsel appearing for the respondents.

2. It is not evident from the impugned demand that the original writ petitioner was put on notice before the impugned



demand was made. In the affidavit filed in support of this writ petition, the petitioners have taken a specific plea that he was not put on notice and that the due procedure set out in the statute was not followed.

3. The petitioners state that they will remit a sum of Rs.1,00,000/- (Rupees One Lakh only) to the respondents Corporation within a period of four weeks from the date of receipt of a copy of this order.

4. Recording the said submission, the demand impugned in this writ petition stands quashed. This writ petition stands allowed. The matter is remitted to the file of the respondents to pass orders afresh in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AD-I)

// True Copy //

/ /2020

Sub Assistant Registrar (CS)

pmu

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1. The Commissioner, Madurai Corporation,
Madurai.
2. The Assistant Commissioner,
(East Zone),
Madurai Corporation, Madurai.

+1 CC to M/s.R. SUBRAMANIAN, Advocate (SR-16315[F] dated 09/09/2020)

W.P. (MD) No.4221 of 2011
08.09.2020

SJ(CO)

TR(23.09.2020) 2P 4C

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