



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.163 of 2012 and

W.M.P. (MD)Nos.1 & 2 of 2012

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Manicka Rm.Sankar Narayana Iyer,
Annadhana Darma Fund Trust,
through its General Secretary,
M.N.Radhakrishnan.

... Petitioner

Vs.

The Commissioner,
The Corporation of Madurai,
Aringar Anna Maligai,
Madurai.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Ceriorarified Mandamus, calling for the records pertaining to the impugned final warning notice for attachment in Assessment Nos.69712 tax fixed per half year Rs.28,996/- and 69713 tax fixed per half years Rs.29,900/- dated 05.12.2011 which was served only on 02.01.2012 issued by the respondent and quash the same and direct the respondent to issue no due certificate upto 2012 II half and to levy tax in accordance with law after giving opportunity of hearing.

For Petitioner	: Mr.T.R.Subramanian
For Respondent	: Mr.R.Murali

O R D E R

Heard the learned counsel on either side.

2. The writ petitioner is a trust. The petitioner challenges the impugned demand on the ground that it is hopelessly barred by limitation. The petitioner's counsel would invoke Section 168 of the Madurai City Municipal Corporation Act 1971 in this case. According to him, the demand cannot be made beyond a period of 6 years.

3. Per contra, the learned Standing counsel appearing for the respondent would fall back on Section 483 of the Act and contend that for a period of 12 years, the demand can be made.

4. I do not want to consider all the rival contentions for the present. It is not in dispute that the impugned demand was made without notice.



5. The petitioner states that he will remit a sum of Rs.1,00,000/- (Rupees One Lakh only) to the respondent within a period of six weeks from the date of receipt of a copy of this order. The said submission is recorded.

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

Sd/-

Assistant Registrar (CO)

// 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:

The Commissioner,
The Corporation of Madurai,
Arignar Anna Maligai, Madurai.

+1 CC to Mr.R. MURALI, Advocate (SR-16300[F] dated 09/09/2020)

+1 CC to Mr.T.R. SUBRAMANIAN, Advocate (SR-16532[F] dated 10/09/2020)

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