



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.07.2020

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THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

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W.P. (MD) Nos. 6665 to 6671, 6673 & 6674 of 2020 and

W.P. (MD) Nos. 9518 to 9526 of 2015 and

WMP (MD) Nos. 6018 to 6024, 6026 & 6027 of 2020 and

WMP (MD) Nos. 1, 1, 1, 1, 1, 1, 1, 1 & 1 of 2015

K.Saketha Raman ... Petitioner in WP(MD). 6665 to 6671,
6673 and 74 of 2020

Dr. R.Kanaga Govindarajulu, ... Petitioner in WP(MD). 9518 to
9526 of 2015

- Vs. -

1. The Commissioner Srivilliputtur Municipality,
Srivilliputtur Town, Virudhunagar District ..1st Respondent in all
Writ Petitions

2. The Revenue Assistant Srivilliputtur Municipality,
Srivilliputtur Town,
Virudhunagar District ... 2nd Respondent in WP(MD). 6665 to
6671, 6673 and 74 2020

Prayer in WP(MD)Nos. 6665 to 6671, 6673 and 74 of 2020:

These Writ Petitions are filed under Article 226 of the Constitution of India, praying this Court to issue a Writ, order or direction or any other appropriate writ in the nature of Writ of Certiorari, by calling for the records relating to the impugned demand notice issued for the Assessment Number 130/032/00520 to 130/032/00528-130/28091 to -130/28099 dt 24.04.2020 (served on 29.05.2020) by the 1st respondent herein in respect of D.No. 2D/1 to 2D/9, Bye-pass Road, Srivilliputtur town and to quash the same as illegal and arbitrary.

Prayer in WP(MD)Nos. 9518 to 9526 of 2015:

These Writ Petitions are filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, by calling for the records relating to the impugned final demand notices issued for the Assessment Numbers 28091 to



28099 dated 02.06.2015 by the respondent herein in respect of D.No.2D/1 to 2D/9, Bye pass road, Srivilliputhur and to quash the same as illegal and arbitrary.

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For Petitioner : Mr.M.Thirunavukkarasu
(in all WPs)
For Respondents : Mr.J.Parekh Kumar
(in all Wps)

C O M M O N O R D E R

Heard the learned counsel for the petitioners as well as the learned standing counsel for the respondent Municipality.

2. The petitioner challenges the assessment made by the respondent Municipality in respect of the properties belonging to him. The contest between the parties pertains to the assessment year 2003-2004. It is seen that challenging the assessment made by the Municipality, the petitioner's father filed an appeal before the Taxation Appellate Committee, which was dismissed on 20.01.2004. Questioning the same, he has filed CMA 4 of 2004 before the Principal District Court, Srivilliputhur and the same was dismissed on 08.06.2009 on the ground of jurisdiction. Questioning the same, the petitioner's father filed C.R.P.No.2120 of 2009 and the same was allowed and the matter was remanded back to the Principal District Court at Srivilliputhur. After remand, once again, CMA was dismissed on 30.09.2019. During this period, the petitioner's father appears to have enjoyed interim order. Be that as it may, the petitioner's father is no more. Questioning the dismissal of CMA for the second time, the petitioner had filed C.R.P.No.532 of 2020 and interim order was also granted by this Court on 30.06.2020. The relevant portion is extracted hereunder.

2. There shall be an order of interim stay on condition to pay another 25% of the amount demanded from the financial year 2003-2004 to till date, to the respondent on or before 31.08.2020 from the date of receipt of a copy of this order, failing which, the interim order granted shall stand vacated automatically without any further reference to this Court.

3. From the above, it is clear that the rights of the parties will abide by the outcome of the above Civil Revision Petition. Hence, it is not necessary to go into the merits of these Writ Petitions, I am inclined to dispose of the Writ Petitions. Accordingly, the Writ Petitions are disposed of. The parties are at liberty to work out their rights in C.R.P.No.532 of 2020.



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W.P.(MD)Nos.6665 to 6671, 6673 & 6674 of 2020 of 2020

4. Accordingly, these Writ Petitions are disposed of. No costs. Consequently, connected W.M.Ps are closed.

Sd/-

Assistant Registrar (Crl Side)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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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,
Srivilliputtur Municipality,
Srivilliputtur Town,
Virudhunagar District.
2. The Revenue Assistant,
Srivilliputtur Municipality,
Srivilliputtur Town,
Virudhunagar District.

Common order made in
W.P. (MD) Nos.6665 to 6671, 6673 & 6674 of 2020 and
W.P. (MD) Nos.9518 to 9526 of 2015 and
WMP (MD) Nos.6018 to 6024, 6026 & 6027 of 2020 and
WMP (MD) Nos.1,1,1,1,1,1,1,1 & 1 of 2015
09.07.2020

KK(14.07.2020) 3P 3C.