



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.07.2020

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No.11120 of 2019

Hotel Rathna Residency,
Represented by its General Manager,
K.M.Alagappan,
109, West Perumal Mestry Street,
Madurai.

: Petitioner

Vs.

The Assistant Commissioner,
Zone -4,
Madurai Corporation,
Madurai.

: Respondent

PRAYER: Writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order of the respondent dated nil received on 26.04.2019 regarding assessment No.115/080/00274, Zone -4, Madurai Corporation and quash the same and directing the respondent to conduct fresh assessment based on the provisions contemplated under Madurai City Municipal Corporation Act, 1971.

For Petitioner : Mr.RM.Arun Swaminathan
for M/s.Chettinad Legal solutions
For Respondents : Mr.J.Gunaseelan Muthiah

O R D E R

Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondent Corporation.

2. The grievance of the petitioner is that the quantum of tax levied on the petitioner had been doubled without any notice. The petitioner would also further claim that the measurement was not done in his presence.

3. Since the impugned demand has been raised without proper notice, I am inclined to interfere. It is stated that the petitioner is presently paying a sum of Rs.3,24,000/- (Rupees Three Lakhs Twenty Four Thousand only) per half year. Therefore, the petitioner would

<https://hcs.easimur.gov.in/hcs/portal/> the same amount until final order is passed. The



impugned proceeding is hereby quashed. Liberty is given to the respondent herein to proceed afresh in accordance with law.

4. With the above directions, the Writ Petition is allowed. No costs.

WEB COPY

Sd/-

Assistant Registrar (AD II)

// 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

The Assistant Commissioner,
Zone -4,
Madurai Corporation,
Madurai.

W.P. (MD) No.11120 of 2019

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