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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.09.2020

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 17625 of 2019 and

W.M.P. (MD) No. 14086 of 2019

J.C. Residency Private Limited Company,
Rep. by its Managing Director,
C. Jeyapaul.

... Petitioner

Vs.

1. The Madurai Corporation,
Rep. by the Commissioner,
Arignar Anna Maligai,
Madurai District.
2. The Assistant Commissioner,
Madurai Corporation,
Arignar Anna Maligai,
Madurai.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned demand notice in new Assessment Nos. 115/042/00347 and Old Assessment No. 115/24358 dated 21.02.2019 on the file of respondent No. 2 and quash the same as illegal.

For Petitioner : Mr. T. Lajapathi Roy
For Respondents : Mr. K. Govindarajan,
Standing Counsel.

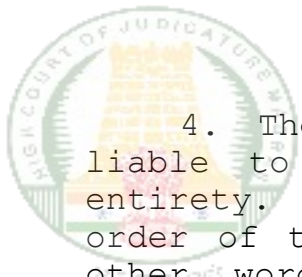
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O R D E R

Heard the learned counsel appearing for the petitioner and the learned Standing counsel appearing for the respondents Corporation.

2. The petitioner is running a hotel and lodging house. Their property tax was revised and enhanced to Rs. 13,01,576/-. The petitioner questioned the same before the Tribunal. By order dated 11.08.2015, the same was reduced to Rs. 5,25,522/-.

3. The learned Standing counsel states that they are taking steps to question the order of the Tribunal. But the fact remains that the impugned demand does not reflect in the order passed by the Tribunal.



4. Therefore, on this sole ground, the demand impugned is liable to be quashed. However, it may not be quashed in its entirety. It is quashed to the extent that it is violative of the order of the Tribunal in TAT No.05 of 2013 dated 11.08.2015. In other words, the petitioner has to pay half yearly tax at Rs.5,25,522/-. According to the learned Standing counsel, the petitioner has having arrears. The petitioner would however dispute this statement.

5. Be that as it may, if the petitioner has any arrear and he has not paid as per the order passed by the Tribunal, it is always open to the respondents Corporation to enforce the same. Of course in this order I am permitting enforcement of the Tribunal's order as such. It is open to the respondents Corporation to question the same in the manner known to law.

6. This writ petition stands allowed on these terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

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To:

1. The Madurai Corporation,
Rep. by the Commissioner,
Arignar Anna Maligai, Madurai District.
2. The Assistant Commissioner,
Madurai Corporation, Arignar
Anna Maligai, Madurai.

+1CC to Mr.R.MURALI, Advocate (SR-16437[F] dated 10/09/2020)
+1CC to Mr.T.LAJAPATHI ROY, Advocate (SR-16555[F] dated 10/09/2020)

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