



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.09.2020

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THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 8918 of 2018

and

W.M.P. (MD) Nos. 8317 & 8318 of 2018

The Tamizhavel P.T. Rajan,
Commemoration Trust,
Rep. by its Authorized Trustee,
Race Course Road, Chokikulam,
Madurai - 625 002.

... Petitioner

Vs.

1. The Corporation of Madurai,
Rep. by its Commissioner,
Madurai - 625 002.

2. The Assistant Commissioner,
Deputy Collector,
Corporation of Madurai,
North Zone, Madurai.

3. The Deputy Revenue Officer,
Corporation of Madurai,
North Zone, 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 relating to the impugned provisional Demand Notice issued by the second respondent Assistant Commissioner, Corporation of Madurai in file No. Z2A8/08106/17 dated 28.08.2017 demanding a sum of Rs.4,65,934/- as Property Tax per half year and a sum of Rs.16,694/- as penalty in respect of the PTR Mahal belonging to the petitioner-Trust at Besant Road, Madurai - 625 002.

For Petitioner : Mr. Issac Mohanlal,
Senior Counsel,
for M/s. Isaac Chambers.

For Respondents : Mr. K. Govindarajan

* * *

ORDER

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



2. As rightly pointed out by the learned Standing counsel, what is under challenge in this writ petition is only the provisional assessment. It is well settled that as against the provisional assessment, the assessee can always lodge their objections.

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3. In this case, the petitioner had already lodged their objections on 19.09.2017. The respondents are directed to consider the same and pass orders in accordance with law.

4. This writ petition stands disposed of, with this direction. Till final orders are passed, the impugned assessment will not be given effect to. If the petitioner is aggrieved by the final orders that may be passed by the respondents, the petitioner will only go before the statutory Tribunal and not once again invoke writ jurisdiction of this Court. No costs. Consequently, connected miscellaneous petitions are 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:

1. The Commissioner,
Corporation of Madurai,
Madurai - 625 002.
2. The Assistant Commissioner,
Deputy Collector, Corporation of Madurai,
North Zone, Madurai.
3. The Deputy Revenue Officer,
Corporation of Madurai, North Zone, Madurai.

+1 CC to M/s.ISAAC CHAMBERS, Advocate (SR-16564[F]dated
10/09/2020)

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