



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.09.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.10448 of 2018 and

WMP (MD) No.9545 of 2018

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Dr.R.Sivakumar

: Petitioner

Vs

1.The Commissioner,
Madurai Corporation,
Alagarkovil Main Road,
Madurai.

3.The Assistant Commissioner,
Madurai Corporation Zone-II,
Madurai.

: Respondents

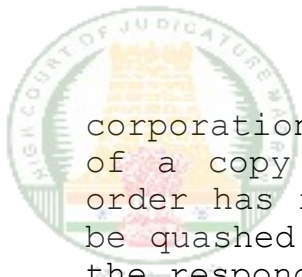
PRAYER: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records in pursuant to the impugned order passed by the second respondent in Ma2A3/05508/2018 dated 28.03.2018 and quash the same and consequently direct to the respondents to pass revised final property tax assessment order by considering the petitioner's representation dated 17.04.2018 within a stipulated time.

For Petitioner : Mr.Veerakathiravan,
Senior Counsel
for Mrs.V.Muthukamatchi
For Respondents : Mr.R.Murali

O R D E R

Heard the learned Senior Counsel for the writ petitioner and the learned Standing Counsel for the respondent corporation.

2.The petitioner challenges the assessment of property tax and demand for payment of 21,89,882/- towards half yearly tax. The learned senior counsel points out that in response to the provisional assessment, the petitioner submitted his objection. According to him, without considering the objection, the provisional assessment order came to be confirmed straightaway. It is their pointed contention that the properties are located in Zone D. But the respondents have proceeded as if it is located in Zone A. The petitioner's counsel would also point out that the petitioner had been insisted to remit a sum of Rs.21,89,882/-, after the receipt of demand notice. Building appears to be a new one. The petitioner offers to remit a further sum of Rs.5 lakhs to the respondent



corporation within a period of three weeks from the date of receipt of a copy of this order. Since I am satisfied that the impugned order has not dealt with the petitioner's objection, it deserves to be quashed. It is quashed and the matter is remitted to the file of the respondent for fresh consideration.

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3.The undertaking of the petitioner to remit a sum of Rs.5 lakhs within three weeks is recorded. The respondent will issue a fresh notice to the petitioner and hear the petitioner and allow him to place all the material records and pass a fresh assessment order.

4.The Writ Petition is allowed on these terms. No costs
Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

vrn

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, Madurai Corporation,
Alagarkovil Main Road,
Madurai.
3. The Assistant Commissioner,
Madurai Corporation Zone-II,
Madurai.

+1 CC to Mr.R.MURALI, Advocate (SR-15875[F] dated 03/09/2020)

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CS (10.09.2020) 2P 4C