



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.5023 of 2014 and
M.P. (MD)No.2 & 3 of 2014

V. Baskaran

... Petitioner

Vs.

The Commissioner,
Madurai Corporation,
Madurai.

... Respondent

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 demand notice issued by the respondent dated 15.09.2012 and consequential impugned proceedings issued by the respondent dated 26.12.2013 and quash the same as illegal.

For Petitioner : Mr.M.Mahaboob Athiff,
for M/s.Ajmal Associates.
For Respondent : Mr.R.Murali

O R D E R

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

2. The petitioner owns the property bearing door No.44-A, Ward No.WD083, West Avani Moola Veedhi, Madurai. The petitioner was originally paying her property tax at Rs.12,706/-. The same was enhanced to Rs.38,742/-. Questioning the same, this writ petition has been filed.

3. The building in question is a four-storied construction. The Corporation authorities have treated the entire building as a commercial one. The petitioner fairly states that they are keeping one floor of the building for residential purposes. The petitioner had also submitted his representation on 12.10.2012. In the provisional assessment, the said contention of the petitioner has not at all been dealt with or considered. This vitiates the impugned proceedings. They are hence quashed.



4. The petitioner also states that he would pay a sum of Rs.1,00,000/- (Rupees One Lakh only) to the respondent Corporation within a period of two weeks from the date of receipt of a copy of this order. The said undertaking is recorded.

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5. In this view of the matter, the respondent is directed to make a fresh inspection in the presence of the petitioner and find out if the petitioner is really keeping one floor of the building as residence. The officials of the respondent Corporation will visit the property in question on 14.09.2020 at 11.00 a.m. The petitioner will not be given any separate notice. After the inspection is over and the minutes are also made ready, the respondent will issue fresh notice to the petitioner and after getting the petitioner's representation, pass final order of assessment in accordance with law. If the revised order is not acceptable to the petitioner, the only remedy available to the petitioner is to move the statutory Tribunal and the petitioner cannot once again invoke writ jurisdiction of this Court.

6. This writ petition stands disposed of with these directions. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2020

Sub Assistant Registrar (CS)

pmu

To:

The Commissioner,
Madurai Corporation,
Madurai.

+1 CC to M/s.R. MURALI, Advocate (SR-16434[F] dated 10/09/2020)

W.P. (MD)No.5023 of 2014
09.09.2020

NR (17.09.2020) 2P 3C