



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.08.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.17050 of 2018

and

W.M.P (MD) .Nos.15027 & 15028 of 2018

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The Executive Officer
Arulmighu Koppudayamman Thirukoil
Karaikudi
Sivagangai District

...Petitioner

Vs.

The Karaikudi Municipality
Represented through its Commissioner
Karaikudi
Sivagangai District

...Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the impugned demand final notice dated 19.07.2018 in Na.Ka.No.7599/2017/A1 issued by the respondent Municipality to the petitioner temple and quash the same.

For Petitioner	: Mr.VR.Shanmuganathan
For Respondent	: Mr.P.Mahendran
	Standing Counsel

O R D E R

Heard the learned counsel for the writ petitioner and the learned Standing Counsel for the Municipality.

2.The petitioner's counsel reiterated all the contentions set out in the affidavit filed in support of the writ petition. In particular, he contended that the revision had been made without putting the petitioner on notice. He also pointed out that there has been no escaping from the assessment. The respondent erred in retrospectively revising the demand.

3.Though the contention urged by the petitioner's counsel appears to be persuasive, I am of the view that they need not be gone into at this stage. The fact remains that the respondent made the impugned revision and enhancement without putting the petitioner on notice. The petitioner does have certain arguable contentions. Therefore, on this sole ground, the order impugned in the writ petition is quashed and the writ petition is allowed. The matter is remitted to the file of the respondent to pass orders afresh. I make it clear that the respondent will have to issue a fresh notice to the petitioner. All the contentions and defences of the petitioner temple are left open.



4.This writ petition stands allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CSII)

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/ /2020

Sub Assistant Registrar(CS)

msa

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 Karaikudi Municipality
Through its Commissioner
Karaikudi
Sivagangai District

W.P. (MD) No.17050 of 2018

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