

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.01.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 29106 of 2010

and

M.P. No. 1 of 2010

Angamuthu,
S/o.Chinnusamy

... Petitioner

Vs

1. The Executive Officer,
Attur Municipality,
Attur, Salem District.

2. The Executive Officer,
Arulmigu Periyamariamman and
Selliamman and Aiyandar and
Karuppanar Temples,
Attur, Salem District.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records in respect of the demand notices issued by the respondent herein dated 03.12.2010 in M.F.No.26 in demand notices number 6920 and quash the same.

For Petitioner : Mr.R.Nalliyappan

For Respondents :

For R1 : Mr.A.Arumugan

For R2 : No appearance

ORDER

Mr.A.Arumugam, learned counsel for the 1st respondent submits that this writ petition has become infructuous, as the owner of the property namely the 2nd respondent has paid property tax on 14.02.2010. Recording the same, this writ petition is liable to be closed. In any event, the impugned notice dated 03.12.2010 in M.F.No.26, has been issued to the petitioner, who is only a tenant/lessee of the property. Even on this account, the impugned notice issued to the petitioner is liable to be quashed and there cannot be any demand or tax for the period

covered by the impugned notice.

2. This Writ Petition stands disposed of in terms of the representation made by the learned counsel for the 1st respondent. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

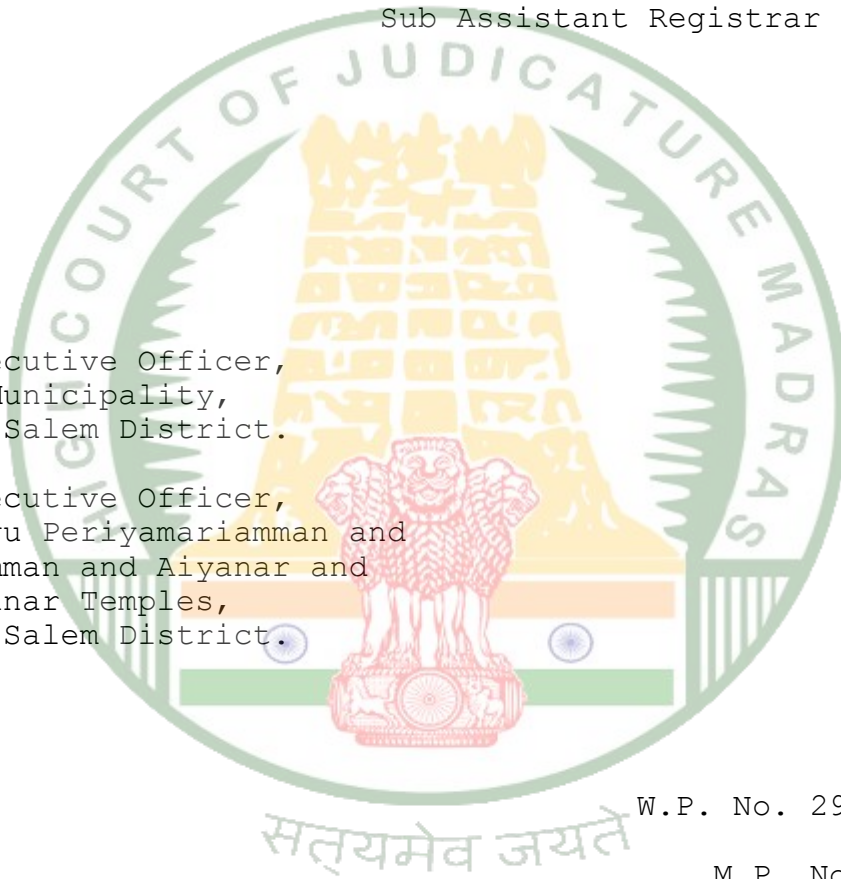
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Sub Assistant Registrar

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To

1. The Executive Officer,
Attur Municipality,
Attur, Salem District.
2. The Executive Officer,
Arulmigu Periyamariamman and
Selliamman and Aiyandar and
Karuppanar Temples,
Attur, Salem District.



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