

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2021

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.NO.7887 OF 2021

AND

WMP.NO.8420 OF 2021

M/s.M.A.K Hotels and Resorts Pvt.Ltd.

Rep. by its General Manager

Finance Mr.Siva Kumar, S.P No.1, GST Road,

Sai Srivari Nagar, S.P.Koil,

Maraimalai, Nagar, Chennai 603209

Chengalpet Taluk & District

...Petitioner

..Vs..

The Municipal Commissioner

Maraimalai Nagar Municipality,

MMDA Complex, 2nd Floor Adigalar Salai,

Maraimalai Nagar, Chennai 603 209.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of prohibition, prohibiting the respondent from demanding the balance arrears of the property tax levied on the petitioner for the period from 2018-2019 2019-2020 and 2020 -2021 and from levying property tax on the petitioner for the future period till the outcome of the orders in O.S.No.240 of 2016 pending on the file of the District Munsif Chengalpet.

For Petitioner : Mr.S.Giritharan

For Respondent : Mr.L.P.Maurya
Standing Counsel

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O R D E R

I had on 26.03.2021 passed the following order:

Mr.L.P.Maurya, learned Standing Counsel accepts notice for the respondent and seeks some time to obtain instructions and file a counter.

2. Learned counsel for the petitioner is unaware of what the admitted tax is to be paid. No return of self assessment appears to have been filed by the petitioner since setting up of the property in 2014. Let this point be clarified.

3. The petitioner is also at liberty in the meanwhile to approach the Taxation Appellate Committee by way of an appeal seeing as the preliminary objection raised by the respondent is to the effect that no civil suit is maintainable in the light of Section 124 of the Tamil Nadu District Municipalities Act, 1920.

4. Since the civil suit is stated to have been filed on account of non-functioning of the Taxation Appellate Committee at the relevant point of time, such appeal (as in para-3 above), if filed prior to the next date of hearing, shall be taken on file by the registry of the Taxation Appellate Committee without reference to limitation. Let this fact be reported to Court by the next date of hearing.

5. List on 09.04.2021. Counter by then with an advance copy served upon the petitioner.

2. Pursuant thereto, learned counsel for the petitioner confirms today that appeal along with stay application have been filed before the Taxation Appellate Committee on Tuesday, the 20th of April, 2021. Thus, it is for the petitioner to pursue the remedy before the Taxation Appellate Committee.

3. There is a direction to the Committee to consider and dispose the application for interim protection within a period of eight weeks from today. In view of the aforesaid, nothing further survives in this writ petition and recording the same, this writ petition is closed. Connected miscellaneous petition is also closed. No costs.

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Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

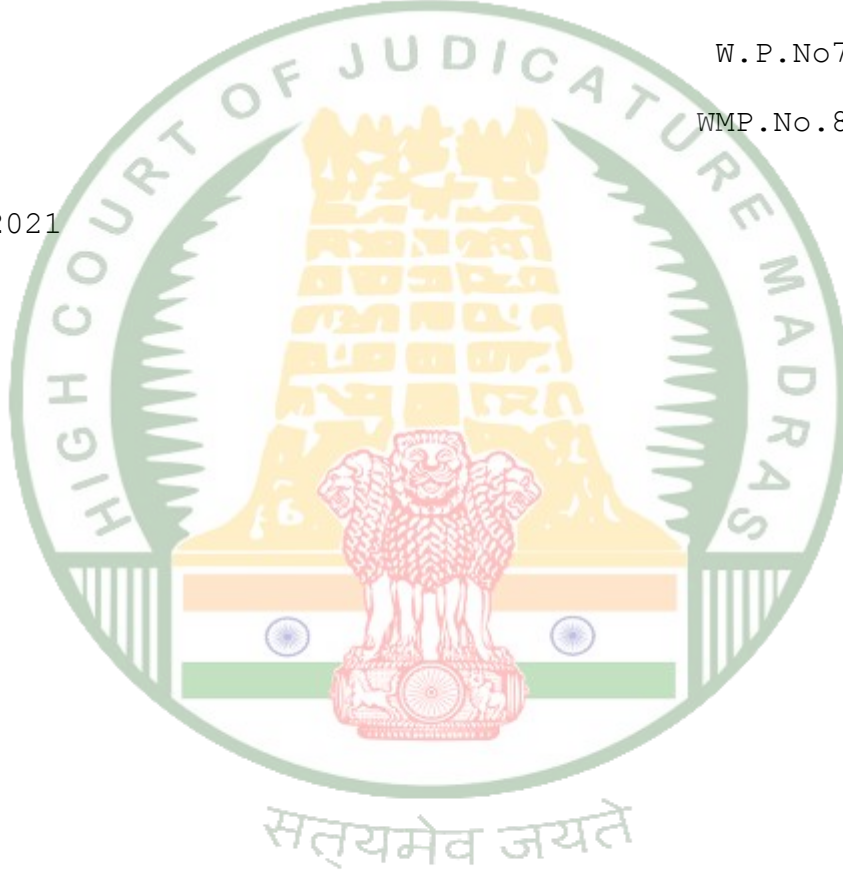
1. The Municipal Commissioner
Maraimalai Nagar Municipality,
MMDA Complex, 2nd Floor Adigalar Salai,
Maraimalai Nagar, Chennai 603 209.
2. The District Munsif,
Chengalpet.

+1cc to Mr.S.Giritharan, Advocate, S.R.No.24464

+1cc to Mr.L.P.Maurya, Advocate, S.R.No.25765

W.P.No7887 of 2021
and
WMP.No.8420 of 2021

EV(CO)
CS/02/07/2021



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