



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2021

CORAM

THE HON'BLE MR.JUSTICE M.M.SUNDRESH
and
THE HON'BLE MS.JUSTICE R.N.MANJULA

W.A.No.460 of 2018
and C.M.P.No.4275 of 2018

Purani Textiles (P) Ltd.,
Rep. by the Managing Director,
N.V.Ranganathan,
No.224/3C, S.R.Thottam,
Sithanaickenpalayam (Post),
(via) Karadivavai,
Coimbatore - 641 658.

.. Appellant

Vs

1. The Assistant Director,
For Panchayat Office,
Collectorate Premises,
Coimbatore - 18.
2. Selakarichal,
Special Grade Town Panchayat,
Rep. by its President,
Selakarichal Post,
Palladam Taluk,
Coimbatore District.

.. Respondents

Appeal filed under Clause 15 of Letters Patent against the order dated 04.08.2017 made in W.P.No.36196 of 2003.

Prayer in W.P.No.36196 of 2003:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records relating to the proceedings of the Second Respondent, dated 01.05.2002 and the consequential letter of the Second Respondent dated 01.10.2003.

For Appellant	:	Mr.K.Selvaraj
For Respondents	:	Mr.D.Ravichander, Government Counsel for R1 Mr.S.Saravanan for R2



JUDGMENT
(Delivered by M.M.SUNDRESH, J.)

This appeal has been preferred with respect to the tax demanded.

2. The learned Single Judge having found that this being a general revision done and in tune with Rule 11(3) of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, no interference is required.

3. The appellant having been assessed only in the year 2000-2001, the general revision rightly took place in the year 2003.

4. In such view of the matter, we do not find any error in the order passed by the learned Single Judge.

5. The writ appeal stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed. However, it is well open to the appellant to seek for reduction in the demand of tax as directed by the learned Single Judge.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

mmi/ssm
To

The Assistant Director
For Panchayat Office,
Collectorate Premises,
Coimbatore - 18.

+1 CC to Mrs.Saravanan, Advocate sr 30161.
+1 CC to The Government Pleader sr 30849.

W.A.No.460 of 2018

LN(CO)
SP(27/07/2021)