

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 19.04.2021
CORAM
THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM
W.P.No.14421 of 2018
W.M.P.Nos.17028 & 17029 of 2018

C.Seematti

.. Petitioner

vs.

The Municipal Commissioner
Tiruvannamalai Municipality
Tiruvannamalai606601.

.. Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorari calling for the records relating to the impugned demand in Assessment No.040/021/00243-040/15 741 dated 30.05.2018, served to the petitioner on 01.06.2018 on the file of the respondent and quash the same.

For petitioner :Mr.S.Kumara Devan

For Respondent :Mr.B.Anand

ORDER

The demand notice for recovery of property tax issued in proceedings dated 30.05.2018 is under challenge in the present writ petition.

2. The copy of the impugned demand notice reveals that the subject property belonging to the writ petitioner was assessed to the property tax and the property tax amount was determined. Thereafter, a notice was issued directing the petitioner to pay the property tax within a period of 15 days. However, the petitioner has chosen to file the writ petition challenging the said demand notice.

3. This Court is of the considered opinion that the demand notice per se cannot be challenged in a writ proceedings, in view of the fact that the details regarding the determination of property tax is to be adjudicated by the Appellate Forum with reference to the documents and evidence to be produced by the respective parties. Such an exercise of roving enquiry cannot be conducted in a writ proceedings under Article 226 of the Constitution of India. The scope of the writ petition is to examine the process through which the decision taken by the Competent Authorities and certainly, not decision itself. Thus,

an adjudications with reference to the documents and evidences are required and the said exercise is to be done by the Appellate Authority under the provisions of the Act. This is exactly the reason why this Court repeatedly emphasizing for the importance of the exhausting appellate remedy.

4. In this view of the matter, the petitioner is at liberty to approach the Appellate Authority for redressing his grievances in the manner known to law. Thus, the relief sought for in the present writ petition cannot be granted. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To
The Municipal Commissioner
Tiruvannamalai Municipality
Tiruvannamalai-606 601.

+1 cc to Mr.S.Kumaradevan, Advocate, SR.No.23822

W.P.No.14421 of 2018

RGN (CO)
NS (11/05/2021)

सत्यमेव जयते
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