



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT, MADURAI
(Civil Appellate Jurisdiction)

Monday, the Twenty Fifth day of October Two Thousand and
Twenty One

PRESENT

The Hon`ble Mr.Justice G.R.SWAMINATHAN
SA(MD). No.542 of 2005

WEB COPY

1.E. Muthiah
2.M.Seetha

... Appellants/Respondents/Plaintiffs

Vs

TIRUNELVELI CORPORATION
MUNICIPAL COUNCIL
THROUGH ITS COMMISSIONER
TIRUNELVELI-11.

... Respondent/Appellant/Defendant

Prayer :-

This Second Appeal filed under section 100 of CPC to set aside the judgment and decree dated 13.08.2004 passed by the Principal District Judge, Tirunelveli in A.S. No.205 of 2003 reversing the Judgment and Decree dated 07.03.2003, passed by the I Additional District Munsif, Tirunelveli in O.S. No.394 of 2002 and allow this appeal.

DECREE: This Second Appeal coming on for hearing on this day and upon perusing the Grounds of Appeal, the judgment and Decrees of the Lower Appellate Court and the Court of First instance and the material papers in the suit and upon hearing the arguments of Mr. S.Kumar, Advocate for the Appellants, and Mr. Aayiram K.Selvakumar, Advocate for respondent and this Court while allowing the Second Appeal doth order and decree as follows:

(i) that the judgment and decree dated 13.08.2004 passed by the Principal District Judge, Tirunelveli in A.S. No.205 of 2003 reversing the Judgment and Decree dated 07.03.2003, passed by the I Additional District Munsif, Tirunelveli in O.S. No.394 of 2002 is set aside and the decision of the trial Court is restored.

(ii) That the defendant Corporation be and hereby is permitted to withdraw whatever amount that has been credited by the plaintiffs to the credit of the suit.

(iii) That the respondent be and hereby is permitted to redo the entire exercise and directed to adhere to the statutory procedure, while assessing the property tax of the suit building.

(iv) that the respondent be and hereby is not only to reassess the property tax for the suit property, but also effect revisions for the subsequent period.



(v) that the appellant be and hereby is not entitled to raise the plea of Limitation.

(vi) that the appellant will be entitled to the benefit of vacancy remission as provided in Section 127 of the Coimbatore City Municipal Corporation Act, 1981, as and when the respondent does so.

(vii) that the defendant be and hereby is directed to give vacancy remission as contemplated by law.

(viii) That there be no costs in this Appeal.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

TO

1.The Principal District Judge,
Tirunelveli.

2.The I Additional District Munsif,
Tirunelveli

Copy to:

The Record Keeper,
V.R. Section,

Madurai Bench of Madras High Court, Madurai (2 Copies)

+1 CC to M/s.S.KUMAR, Advocate (SR-32462 dated 25/10/2021)

ORDER DATED : 25/10/2021

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DECREE

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SA(MD) . No.542 of 2005

Allowing the Second Appeal preferred against the judgment and decree dated 13.08.2004, passed by the Principal District Judge, Tirunelveli in A.S.No.205/2003 reversing the Judgment and Decree dated 07.03.2003, passed by the I Additional District Munsif, Tirunelveli in O.S. No.394 of 2002 as stated within.

AM(CO)

GC(04.12.2021) 2P 6C

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