



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.07.2021

CORAM:

THE HONOURABLE MRS. JUSTICE J.NISHA BANU

W.P. (MD)No.1061 of 2021

and

W.M.P (MD)No.915 of 2021

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S.Irudaya Dhasan

... Petitioner

Vs.

1.The Director of Municipal Administration,
Municipal Administration & Water Supply Department,
St. George Fort, Chennai - 600009.

2.The Taxation Appeal Committee,
Represented by its Chairman,
Nagercoil Municipal Corporation,
166, Balamore Road,
Nagercoil - 629001,
Kanyakumari District.

3.The Nagercoil Municipal Corporation,
166, Balamore Road,
Nagercoil - 629001,
Kanyakumari District,
Represented by its
Municipal Commissioner

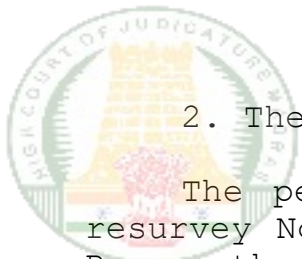
...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records related to the impugned property tax final notice of the third respondent dated 09.12.2020 pertaining to the petitioner's property bearing tax assessment Nos.150/050/01270, 150/050/01271 and 150/050/01272 and quash the same.

For Petitioner	: Mr.N.Dilip Kumar
For R-1 & R-2	: Mr.P.Thilak Kumar, Government Advocate
For R-3	: Mr.P.Athimoolapandian

O R D E R

This writ petition has been filed by the petitioner seeking for issuance of a Writ of Certiorari, calling for the records related to the impugned property tax final notice of the third respondent dated 09.12.2020 pertaining to the petitioner's property bearing tax assessment Nos.150/050/01270, 150/050/01271 and 150/050/01272 and quash the same.



2. The brief facts of the case are as follows:

The petitioner is a retired teacher and he owns the land in resurvey No.H-8/58(part), at Door No.245A, at Rajakkamangalam road, Ramanputhur in Nagercoil municipal limits and he constructed a shop in the said land. The grievance of the petitioner is that instead of adopting the procedure prescribed under the Tamil Nadu District Municipalities Act, 1920 and the Rules framed thereunder, the third respondent in an arbitrary fashion, proceeded to determine the property tax payable for the retail shop building in violation of the principles of natural justice and therefore, against the order passed by the third respondent, the petitioner has filed a revision before the third respondent. Since the said revision was kept pending, the petitioner filed W.P(MD)No.3244 of 2008 before this Court, wherein this Court vide order dated 08.04.2008, directed the third respondent to dispose of the revision petition, within a period of six weeks. However, the third respondent passed a cryptic order dismissing the revision petition on 26.05.2009. Challenging the said order, the petitioner filed a statutory appeal on 10.06.2009 in A.P.138/09/A9 before the second respondent and the same is still pending. While the matter stood thus, pending the statutory appeal, the third respondent sent a demand notice and therefore, the petitioner has come to this Court by filing the present writ petition.

3. The learned counsel appearing for the petitioner would submit that while admitting the writ petition, this Court vide order dated 22.01.2021, granted an order of interim stay on condition to pay 10% of the demand, within one week and the petitioner has also complied with the above said order. He would further submit that the appeal filed by the petitioner is pending before the second respondent and therefore, appropriate direction may be issued to dispose of the appeal and till then, interest of the petitioner may be protected, for which, the learned standing counsel appearing for the third respondent has no objection. However, he would submit that the petitioner has paid only 10% of the demand and therefore, the petitioner may be directed to pay some more amount.

4. Heard the submissions made on either side and perused the materials available on record.

5. Considering the submissions of the learned counsel for the petitioner and also considering the fact that the petitioner has complied with the conditional order and since the petitioner's appeal is pending before the second respondent, this Court at the interest of justice of both sides, directs the second respondent to dispose of the appeal filed by the petitioner in A.P.138/09/A9 dated 10.06.2009 and pass appropriate orders on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order. Till then the impugned demand notice issued by the third respondent dated 09.12.2020, shall be kept in



abeyance.

6. With the above direction, the writ petition is disposed of. No Costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (ADII)

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// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pm

To

1.The Director of Municipal Administration,
Municipal Administration & Water Supply Department,
St. George Fort, Chennai - 600009.

2.The Taxation Appeal Committee,
Represented by its Chairman,
Nagercoil Municipal Corporation,
166, Balamore Road,
Nagercoil - 629001,
Kanyakumari District.

+1 CC to M/s.N.DILIP KUMAR, Advocate (SR-23767[F] dated
23/07/2021)

W.P. (MD)No.1061 of 2021
23.07.2021

CM(CO)

KB(03.08.2021) 3P 4C