



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2022

CORAM

THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN

W.P. (MD) .No.2279 of 2022

and

W.M.P. (MD) .Nos.1981 and 1982 of 2022

Dr.M.O.Rajayokkiyan

... Petitioner

Vs.

1.Madurai Corporation,
Represented by its Commissioner,
Anna Maligai,
Madurai.

2.The Assistant Commissioner,
Zone-1, Madurai Corporation,
Madurai.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, forbearing the respondents from lock and seal the hospital building, Life Care Hospital, in Door No.34/11 Ellis Nagar 20 feet Extension Road, Madurai and any other high handed measurement for collecting the arrears of tax, which is the subject matter of the tax appeal in TAT No.01/2022 on the file of Tax Appellate Tribunal of Madurai Corporation and also to direct the respondents to remove the dust bin, which is placed by them in front of the said hospital building, forthwith.

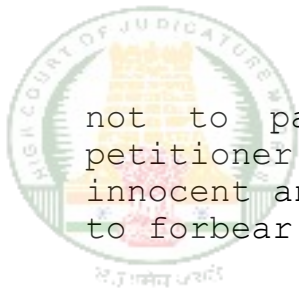
For Petitioner : Mr.R.Suriya Narayanan

For Respondents : Mr.S.Vinayak,
Standing Counsel.

ORDER

Heard Mr.R.Suriya Narayanan, learned counsel for the petitioner and Mr.S.Vinayak, learned Standing Counsel who takes notice for the first and second respondents.

2. Prima facie, the Writ Petitioner appears to have been taken to the court to use this Court as a platform to obtain an order



not to pay taxes, which is a statutory duty, and which the petitioner has to pay, while at the same time, claiming to be innocent and trying to get an order to continue not paying taxes and to forbear the respondents from collection of any taxes.

3. The petitioner had filed an earlier Writ Petition in W.P.(MD).No.10864 of 2018 and an order had been passed setting aside the demand notice and a direction was given to re-measure the property and assess the tax, after hearing the objections of the petitioner. Complaining that the respondents had not followed the said directions, a Contempt Petition in Cont.P(MD).No.533 of 2019 was filed by the petitioner which came up for consideration before this Court on 09.12.2021. It was stated that the respondents should recover the amount in manner known to law and not to resort to high handed methods.

4. Till this date, there are no averments that the petitioner has paid any amount towards the dues in the tax. It is stated by Mr.S.Vinayak, learned Standing Counsel for the respondents that the total arrears, as on date, is around Rs.16,00,000/-. In the affidavit filed in support of the Writ Petition, the petitioner had not stated, whether he had paid any amount towards that arrears. On the other hand, he had stated that there is an attempt by the respondents to lock and seal the premises. There is no specific date given as to when the respondents actually locked or tried to lock and seal the premises.

5. There is an obligation on the petitioner to first pay the taxes. He cannot get an order of any nature without such payment. The respondents are at liberty to proceed in manner known to law if there are arrears, and if, in law, permission is granted to lock and seal the premises, they can always lock and seal the premises.

6. Accordingly, this Writ Petition stands dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

Nsr

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the

<https://hcservices.ecourts.gov.in/hcservices/>



correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1.The Commissioner,
Madurai Corporation,
Anna Maligai,
Madurai.

2.The Assistant Commissioner,
Zone-1, Madurai Corporation,
Madurai.

+1 CC to M/s.S.VINAYAK, Advocate (SR-4152[F] dated 04/02/2022)

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