



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.04.2022**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. (MD) No.7892 of 2022

A.Mohammed Fazludeen

... Petitioner

/vs./

The Commissioner,
Shengottai Municipality,
Shengottai,
Tenkasi District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice issued by the respondent in Nil dated 20.03.2022 and quash the same and consequently direct the respondent herein to remove the banner and seal and open the petitioner's shop bearing Nos.51/7A, 55/11, 57/12 and 59/13 in Gandhi Road, Shengottai, Tenkasi District, within the time frame fixed by this Court.

For Petitioner : Mr.K.Gokul

For Respondent : Mr.P.Athimoolapandian
Standing Counsel

ORDER

The petitioner has challenged the impugned demand notice dated 20.03.2022.

2.It is the case of the petitioner that the land in two of the Door numbers are vacant land and therefore, the petitioner is not liable to pay tax.

3.The learned Standing Counsel for the respondent on the other hand submits that the demand pertains to different Door numbers for different assessment years and the fact that the property may not exist now in some of these Door numbers cannot be confirmed as to when they were removed. It is submitted that the petitioner has an alternate remedy before the Taxation Appellate Committee under the Tamil Nadu District Municipalities Act, 1920.



4.Considering the fact that the petitioner has an alternate remedy and considering the fact that there are several disputed questions of fact regarding the existence and non existence of the building in some of the Door numbers, which are covered by the impugned notice, I am inclined to dispose of this writ petition by giving liberty to the petitioner to workout the remedy before the appellate forum by filing a statutory appeal within a period of 4 weeks from the date of receipt of a copy of this order.

5.The writ petition stands disposed of, in terms of the above observation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2022

Sub Assistant Registrar (CS)

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TO :

The Commissioner,
Shengottai Municipality,
Shengottai,
Tenkasi District.

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