



W.P(MD)No.3113 of 2014

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.11.2022

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.3113 of 2014

and

M.P(MD)No.1 of 2014

A.Dhanasekaran

... Petitioner

Vs.

1.The Commissioner,
Thoothukudi Municipal Corporation,
Thoothukudi.

2.The Taxation Appellate Committee,
Thoothukudi Municipal Corporation,
Thoothukudi.

3.The Taxation Appellate Tribunal,
Thoothukudi Municipal Corporation,
Thoothukudi.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the proceedings in demand notice No.Nil, dated nil, in Assessment No.341117, in respect of Madhu Boarding and Lodging, 1A/1 Sivandhakulam Road, Thoothukudi on the file of the first respondent and quash the same.



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For Petitioner : M/s.S.Selva Aditya
for M/s.G.Prabhu Rajadurai

For R-1 & R-2 : M/s.N.Anandakumar
Standing Counsel

For R-3 : No appearance

ORDER

The present Writ Petition has been filed challenging a demand notice issued by the first respondent Corporation, demanding a sum of Rs.4,39,150/- as arrears of property tax from the first half of 2005-2006 to first half of 2013-2014.

2. According to the learned Counsel for the petitioner, the revised property tax was challenged by the writ petitioner before the second respondent. This Court directed the petitioner to deposit 50% and had directed the second respondent Appellate Committee to dispose of the appeal within a period of four months. According to the petitioner, he has complied with the said order and deposited 50% of the demand amount at that point of time. The second respondent Appellate committee had not disposed of the said appeal, in view of the fact that Tuticorin



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Municipality was upgraded as Tuticorin Corporation. Once the Municipality was upgraded as a Corporation, the Appellate Committee was dissolved and the Taxation Appellate Tribunal was created.

3. According to the learned Standing Counsel appearing for the first respondent Corporation, the appeal papers from the second respondent have been transferred to the third respondent herein for fresh consideration. However, now the third respondent Tribunal is not in a position to trace the appeal papers, that were presented by the writ petitioner. Hence, he requested that the petitioner shall pay a substantial amount before his appeal is entertained by the third respondent Tribunal.

4. I have carefully considered the submissions made on either side.

5. Admittedly, this Court has directed the second respondent Appellate Committee to dispose of the appeal presented by the writ petitioner, after the petitioner had deposited 50% of the demand amount. The petitioner has also complied with the said order. The second respondent Appellate Committee could not dispose of the appeal, in view



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of the fact that the Municipality was upgraded as a Corporation. Now that the third respondent Tribunal could not trace the appeal papers of the writ petitioner, the petitioner cannot be found fault with.

6. In view of the above said facts, this Court directs the writ petitioner to present an appeal within a period of four weeks to the third respondent herein. In such an event, the third respondent shall entertain the same, without any reference to the period of limitation or without insisting upon the pre-deposit of the amount. This concession is granted to the writ petitioner only in view of the fact that, he had already deposited 50%, pursuant to the orders of this Court for entertainment of an appeal by the second respondent herein.

7. The third respondent is directed to dispose of the said appeal within a period of four (4) months from the date of receipt of the appeal papers from the writ petitioner. Till such time, the demand notice shall not be enforced.



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8. With the above said observation, the writ petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition stands closed.

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Index : Yes / No
Internet : Yes / No
btr

To

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Thoothukudi.
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R.VIJAYAKUMAR, J.

btr

Order made in
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