



W.P(MD)No.7077 of 2016

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.11.2022

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.7077 of 2016
and
W.M.P(MD)No.6014 of 2016

C.T.Muthiah

... Petitioner

Vs.

The Commissioner,
Dindigul Corporation,
Dindigul.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent herein in his proceedings in Na.Ka.No. 3708/2016/A.2 dated 02.03.2016 and quash the same.

For Petitioner : Mr.K.Hemakarthykeyan

For Respondent : Mr.J.Lawrance



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ORDER

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The present writ petition has been filed challenging a demand notice issued by the Dindigul Corporation, demanding a sum of Rs.14,83,363/- (Rupees Fourteen Lakh Eighty Three Thousand Three Hundred and Sixty Three only) towards property tax from the petitioner.

2. According to the learned counsel for the petitioner, as per Section 168 of Coimbatore City Municipal Corporation Act (which is applicable to Dindigul Corporation), the escaped property tax could be demanded only for the previous 6 years from the date of demand notice. The order being passed on 02.03.2016, the property tax could be demanded only from the year 2010. However, under the impugned notice, demand has been made from the year 1988-89 onwards. That apart, this impugned notice has been issued without any notice to the writ petitioner.

3. In view of the above said facts, the impugned notice is set aside and the matter is remitted back to the file of the respondent herein. The respondent is directed to give due opportunity to the writ petitioner and



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pass orders strictly in accordance with Section 168 of Coimbatore City Municipal Corporation Act. The learned counsel for the petitioner submits that he has already deposited a sum of Rs.8,00,000/- (Rupees Eight Lakh only) pending writ petition. The said amount shall be adjusted as per the orders to be passed after enquiry.

4. With the above said observations, this Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

30.11.2022

Index : Yes / No
Internet : Yes / No
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R.VIJAYAKUMAR ,J.

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Order made in
W.P(MD)No.7077 of 2016

Dated:
30.11.2022