IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2023

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.No.2105 of 2023

M.Parimala ... Petitioner

vs.

The Commissioner,
Kancheepuram City Municipal Corporation,
Kancheepuram - 631 502. ...Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India for writ of Certiorarified Mandamus calling for the records of the respondent by its proceedings Na.Ka.No.2923/2022/A1 dated 23.11.2022 and quash the same and consequential direction to the respondent to consider all the grounds raised by the petitioner in the representation dated 10.10.2022.

For Petitioner : Mr.P.G.Kumaraguru

For Respondent : Mr.Arun Dhanapalan, Standing Counsel

ORDER

This writ petition has been filed challenging the notice dated 23.11.2022 issued by the respondent.

2. Heard Mr.P.G.Kumaraguru, learned counsel for the petitioner and Mr.Arun Dhanapalan, learned Standing Counsel appearing for the respondent.

3. The petitioner has challenged the impugned notice dated 23.11.2022 wherein the respondent has confirmed the assessment order, after taking into consideration of the fact that the petitioner is the owner of 180 sq. ft. built up area. However, the petitioner disputes the same and would submit that only an extent of 122 sq. ft. was alloted to her by virtue of a settlement deed executed in the year 2018.

4. Admittedly without exercising the statutory appeal remedy, the petitioner has filed this writ petition, aggrieved by the impugned assessment order. When an alternate statutory appeal remedy is available, the question of entertaining this writ petition will not arise. Necessarily the petitioner will have to file the statutory appeal.

5. Learned counsel for the petitioner has also produced a receipt dated 30.01.2023 issued in the name of the petitioner which discloses that the petitioner has paid the property tax up-to the second half year of 2022-23. Having paid the property tax, the petitioner must be granted liberty to file the statutory appeal before the Taxation Appeal Committee.

6. For the foregoing reason, this writ petition is **disposed of** by directing the petitioner to file the statutory appeal as against the impugned order dated 23.11.2022 as well as the assessment order dated 08.07.2022 before the Taxation Appeal Committee within a period of two weeks from the date of receipt of a copy of this Order. On receipt of the same, the Taxation Appeal Committee shall entertain the said appeal without insisting for any pre-deposit, as the petitioner has paid the entire property tax arrears up-to date, and decide the said appeal on merits and in accordance with law within a period of six months thereafter. No costs.

02.02.2023

nl

Index: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation: Yes/No

To

The Commissioner,
Kancheepuram City Municipal Corporation,
Kancheepuram - 631 502.

ABDUL QUDDHOSE, J.
nl

W.P.No.2105 of 2023

02.02.2023