



WEB COPY



W.P.No.6814 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2023

CORAM:

THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.No.6814 of 2020

and

W.M.P.No.8116 of 2020

S.Devarajan
63/315, Brindavan Road
8th Cross, Fairlands
Salem – 636 004.

... Petitioner

-Vs-

1.State of Tamil Nadu
Represented by Secretary to Government
Municipal Administration and Water Supply Dept
Secretariat, Fort St. George
Chennai – 600 010.

2.The Corporation of Salem
Rep by its Commissioner
Salem – 636 001.

3.The Assistant Commissioner
Hasthampatty Zone
Salem Corporation
Ammamet Ward Office
Salem – 636 007.

... Respondents



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PRAYER :

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Writ Petition filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus calling for the records of the Respondent No.3 comprised in the demand notice dated 09.01.2020 bearing Ref.No. Nil and all proceedings pursuant thereto and quash the same as illegal and arbitrary and consequently forbear the Respondents from levying or demanding or collecting any property tax and SUC in excess of what is being collected at present.

For Petitioner : Mr.R.Parthasarathy, Senior Counsel
for Mr.Rahul Balaji.

For Respondents : Mr.Haja Nazirudeen, A.A.G-I
for Ms.N.Devi, Standing Counsel
for R2 and R3.

Mr.S.Ravi Kumar, Spl.G.P., for R1

ORDER

This Writ Petition has been filed challenging the demand notice dated 09.01.2020 issued by the third respondent and all proceedings pursuant thereto and to quash the same as illegal and arbitrary and consequently



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forbear the Respondents from levying or demanding or collecting any property tax and SUC in excess of what is being collected at present.

2.Though the learned Senior Counsel appearing on behalf of the petitioner argued the matter on merits, subsequently he would submit that since an appeal remedy is available to the petitioner under The Coimbatore City Municipal Corporation Act, 1981 and an Appellate Tribunal is also in existence, the Writ Petition may be disposed of granting liberty to the petitioner to approach the Appellate Tribunal seeking appropriate relief.

3.Learned Additional Advocate General appearing on behalf of the respondents also fairly submitted that the petitioner may be permitted to file an appeal before the Appellate Tribunal.

4.In view of the submissions made by the learned Senior Counsel appearing on behalf of the petitioner and the learned Additional Advocate General appearing on behalf of the respondents, this Court while setting aside the impugned order grants liberty to the petitioner to approach the Appellate Tribunal and file an appeal within a period of thirty days from



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the date of receipt of a copy of this order, in which the case the Appellate Tribunal is directed to take the appeal on file without raising the issue of limitation as provided under the Act and dispose of the appeal on merits and in accordance with law, as expeditiously as possible, after affording an opportunity of personal hearing to the petitioner.

5.The Writ Petition is disposed of with the above direction.
Consequently, connected miscellaneous petition is closed. No costs.

07.11.2023

Neutral Citation : Yes/No

(½)

Internet : Yes/No

Index : Yes/No

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To

1.The Secretary to Government
Municipal Administration and Water Supply Dept
State of Tamil Nadu
Secretariat, Fort St. George
Chennai – 600 010.



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KRISHNAN RAMASAMY, J.

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Dated : 07.11.2023

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