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Rev.Appln. No.113 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.06.2023

CORAM

**THE HON'BLE MRS. JUSTICE J.NISHA BANU
AND
THE HON'BLE MR. JUSTICE D.BHARATHACHAKRAVARTHY**

**Review Application No.113 of 2023
and
C.M.P.No.13295 of 2023**

1. G.Sakthivel

2. S.Tamilselvi ... Petitioners

Vs.

The Commissioner of Municipality,
Pollachi Municipality,
Pollachi.

...Respondent

Review Petition filed under Order 47 Rule 1 r/w 114 of C.P.C.
against the order passed by the First Bench of this Court in W.A.No.100
of 2023 dated 23.01.2023

For Appellant : Mr.Venkatramani,
Senior Counsel
for M.Muthappan

For Respondent : Mr.B.Anand

J U D G M E N T

The review application is filed against the order dated 23.01.2023



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in W.A.No.100/2023, in and by which, the Appeal filed by the appellant against the order of the learned single Judge in W.P.No.35560/2019 was dismissed. The writ petition was filed aggrieved by the property tax quantum fixed by the respondent Municipality.

2. It is the contention of the petitioner/appellant in the writ petition as well as in the appeal that the major portion of the property is located only abutting to Dr.Munusamy Street and merely because a minor portion-frontage, is on the Udulmalai Road, the rate which is fixed for the Udumalai Road, which is a highway, cannot be applied for petitioner's property.

3. The said submission has been considered and answered both by the learned single Judge as well as by the Bench in the Writ Appeal. Therefore, there cannot be any review on the very same ground. However, the learned senior counsel would submit that while disposing of the appeal, a finding is recorded in paragraph No.3 of the judgment as if the petitioner did not exhaust the alternate remedy at all. As a matter of fact, the petitioner has filed an appeal on 18.09.2015 and 15.12.2015. The learned senior counsel would submit that the copies of the same is



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also annexed along with the paper book in the review application.

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4. We have considered the said submissions.

5. On a perusal, it can be seen that the review petitioner has sent representations to the Commissioner on 18.09.2015 and 15.12.2015 requesting him to inspect the property and reduce the property tax. That cannot be construed to be the statutory appeal which should be filed before the appropriate authority as against the assessment of property tax. Therefore, finding no merits in the contentions raised for reviewing the order, the Review Application stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

(J.N.B,J.) (D.B.C, J.)
28.06.2023

Index : Yes / No
Internet : Yes
vsi

To

The Commissioner of Municipality,
Pollachi Municipality,
Pollachi.



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and
D.BHARATHA CHAKRAVARTHY, J.

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