



W.P.No.23111 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23111 of 2023

and

W.M.P.No.22661 of 2023

Arunachalam.R

... Petitioner

Vs.

1.The Commissioner,
Maraimalar Nagar Municipality,
Maraimalar Nagar,
Chengalpet - 603 209.

2.The Director of Municipal Administration,
Commissionerate of Municipal Administration,
MRC Nagar, Raja Annamalaipuram,
Chennai - 600 028.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order of demand notice vide Assessment No.020/010/901047 dated 07.07.2023 on the file of the first respondent and quash the same.



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For Petitioner : Ms.K.Rathinavalli

For Respondents : Mr.J.C.Durairaj
Additional Government Pleader

ORDER

Mr.J.C.Durairaj, learned Additional Government Pleader takes notice on behalf of the respondents.

2. This Writ Petition is being disposed at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

3. This Writ Petition is *prima facie* not maintainable. The petitioner has purchased property from one R.Arjun Durai vide Sale Deed dated 26.02.2016. The petitioner is therefore liable to pay tax for the period commencing from March 2017-2018 up to date.



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4. *Prima facie*, the petitioner is liable to tax for the period after the purchase of property from the previous owner. Be that as it may, the petitioner is directed to give a fresh representation to the respondents giving particulars of the admitted tax.

5. The respondents shall consider the petitioner's representation and dispose the same on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

6. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

07.08.2023

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

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C.SARAVANAN, J.

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To

- 1.The Commissioner,
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Chengalpet - 603 209.
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