



W.P.(MD) No.4774 of 2023.

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.03.2023

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THE HONOURABLE Ms.JUSTICE P.T.ASHA

**W.P.(MD) No.4774 of 2023
and
W.M.P.(MD) Nos.4454 and 4455 of 2023**

S.Thirugnanam

... Petitioner

/vs./

The Commissioner,
O/o. of the Commissioner,
Madurai Corporation,
Arigar Anna Maligai,
Madurai,
Madurai District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating the impugned proceedings No.Nil dated 01.02.2023 passed by the Respondent and the proceedings No. Nil dated 01.02.2023 passed by the Respondent and quash the same as illegal.



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For Petitioner : Mr.H.Mohammed Imran for
M/S.Ajmal Associates

For Respondent : M/s.S.Devasena
Standing Counsel

ORDER

The writ petition has been filed for calling for the records of the respondent with relation to the proceedings dated 01.02.2023, in and by which the respondent had directed the petitioner to pay the enhanced tax within a period of 15 days, failing which they had threatened to initiate proceedings.

2.The petitioner has challenged the enhancement stating that it is arbitrary and contrary to the Rules. There is an appeal remedy available to the petitioner before the appellate Tribunal and therefore, the Writ Petition is dismissed giving liberty to the writ petitioner to move the Tribunal concerned. Till such time as the Tribunal decides the issue, no coercive steps shall be initiated by the respondent. The Tribunal shall dispose of the appeal, if any, within a period of three months from the date of receipt of a copy of this order. It is made clear that the petitioner shall file necessary application before the Tribunal on or before 31.03.2023, failing which he will loose his right to move the Tribunal. It is needless to state



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that the petitioner would continue to pay the rent as per the existing rate.

However, there shall be no order as to costs. Consequently, connected
Miscellaneous Petitions are closed.

Speaking : Yes / No
NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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P.T.ASHA, J.

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