



W.P.(MD)No.8139 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 12.04.2023

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.8139 of 2023
and
W.M.P.(MD)No.7528 of 2023

1. S.Saburiath Beevi
2. Zahir Husain

... Petitioners

versus

1. The Madurai City Municipal Corporation,
Rep. by its Commissioner,
Madurai.
2. The Assistant Commissioner,
Zone – 4,
Madurai City Municipal Corporation,
Madurai.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorari to call for the records relating to the impugned demand notice dated 08.03.2023 signed on 10.03.2023 for Old Assessment No.115/114134, New Assessment No. 115/081/900097 issued by the respondents and quash the same.



WEB COPY



W.P.(MD)No.8139 of 2023

For Petitioner : Mr.J.Barathan

For Respondents : Mr.S.Vinayak

ORDER

This writ petition is filed challenging the demand notice dated 08.03.2023 issued by the respondents on the assessment of property tax in Assessment No.115/081/900097.

2. The learned counsel for the petitioners submits that the respondents, by the impugned demand notice, have claimed property tax for the petitioners' property from the year 1977-78, when the petitioners have duly paid all the taxes to the Corporation without fail. He has also relied upon the tax receipts.

3. The learned counsel appearing for the Corporation, who takes notice for the respondents, submits that the petitioners have already challenged the assessment order, by filing a suit in O.S.No.514 of 1990



W.P.(MD)No.8139 of 2023

which has been renumbered as O.S.No.838 of 2000 and the said suit has already been dismissed. The petitioners have filed this writ petition by suppressing the filing of the above suit and therefore, on this ground, this writ petition is liable to be dismissed. He further submits that it is not a demand notice and it is only a show cause notice calling upon the petitioners to give their explanations within a period of 15 days. Instead of furnishing their explanations, the petitioners have hurriedly approached this Court. Since it is only a show cause notice, there is no necessity for passing of any order in this writ petition.

4. This Court considered the rival submissions made and perused the materials placed on record.

5. A perusal of the impugned order reveals that it is only a show cause notice calling upon the petitioners to furnish their reply within a period of 15 days. But, the petitioners claim that they have paid all the taxes without fail and also enclosed some tax receipts in the typed set



W.P.(MD)No.8139 of 2023

of papers.

WEB COPY

6. Since the impugned notice is only in the form of show cause, this writ petition is disposed of by giving liberty to the petitioners to furnish their reply, if any, in writing, along with the receipts, within a period of 15 days from the date of receipt of a copy of this order. On receipt of such reply along with the receipts, the respondents shall consider the same and pass a suitable order by fixing quantum of liability for the property tax, after providing sufficient opportunity to the petitioners. The respondents shall not take any coercive action till the limitation for appeal. No costs. Consequently, connected miscellaneous petition is closed.

12.04.2023

ogy

NCC : Yes / No.

Index : Yes / No.

Internet : Yes / No.



W.P.(MD)No.8139 of 2023

WEB COPY

To

1. The Commissioner,
The Madurai City Municipal Corporation,
Madurai.
2. The Assistant Commissioner,
Zone – 4,
Madurai City Municipal Corporation,
Madurai.



WEB COPY



W.P.(MD)No.8139 of 2023

B.PUGALENDHI, J.

ogy

W.P.(MD)No.8139 of 2023

12.04.2023