



W.P.(MD) No.8767 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.06.2023

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THE HONOURABLE Ms.JUSTICE P.T.ASHA

**W.P.(MD) No.8767 of 2023
and
W.M.P.(MD) No.8017 of 2023**

PL.A.Palaniappan

... Petitioner

/vs./

**The Commissioner,
Pudukkottai Municipality,
Municipal Office,
Pudukkottai District.**

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondents to furnish the assessment order for the enhanced property tax of the year 2022-2023 with respect to the petitioner's property in Plot Nos.1, 2, 9 and 10, Ward No.23, Charles Nagar, Annavasal Road, Pudukkottai District within time frame as fixed by this Court.

**For Petitioner : Mr.AN.Ramanathan
For Respondent : Mr.L.Maurya
Standing Counsel**



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ORDER

The above writ petition is filed for the issue of a Writ of Mandamus directing the respondent to furnish the assessment order for the enhanced property tax of the year 2022-2023 with respect to the petitioner's property in Plot Nos.1, 2, 9 and 10, Ward No.23, Charles Nagar, Annavasal Road, Pudukkottai District.

2.In compliance of the orders of this Court dated 27.06.2023, the respondent, the Commissioner, Pudukkottai Municipality, Pudukkottai District was present before this Court and has tendered her unconditional apology. She has also given convincing reasons for not having been present in Court on 27.06.2023. The explanation is accepted by this Court.

3.From the records, it is seen that there is a partial compliance of Section 9 of the Taxation and Finance Rules. The special notice appears to have been prepared in respect of the petitioner. However, there is no proof for the same having been served on the petitioner.



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4. Therefore, considering the relief claimed, the petitioner, who is now been put on notice about the special notice, shall submit his objections to the same within a period of two weeks from today. On receipt of the objection, the respondent shall consider the same and pass orders afresh after affording an opportunity to the petitioner to be present within a period of two months thereafter. The respondent shall give a date of hearing to the petitioner and it is needless to state that on the said date, the petitioner or his representative shall positively be present before the respondent, failing which it is open to the respondent to proceed to pass orders. It is also seen that the police authorities have complied with the orders of this Court.

5. With the above direction, the Writ Petition is disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is 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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