



W.P. (MD) No. 13963 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.02.2023

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKEVALU

**W.P. (MD) No. 13963 of 2021
and W.M.P. (MD) No.10906 of 2021**

Akbar Moosa

... Petitioner

Vs.

1.The Commissioner,
Madurai City Municipal Corporation,
Anna Maligai,
Tallakulam,
Madurai – 625 002.

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

3.The Assistant Revenue Officer,
Zone – IV,
Madurai City Municipal Corporation,
Madurai.

...Respondents

Prayer: Writ Petition filed under Article 226 of the constitution of India, to issue a writ of Certiorarified Mandamus, to call for records pertaining to the



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impugned notice dated 26.04.2021 issued by the respondents 2 and 3 and quash the same and consequently forbear the respondents from demanding arrears of property tax, water charges and drainage maintenance charges for the Assessment No. 69540 for the subject property bearing Door No. 18-B, Jadamuni Kovil Street, Madurai Town and attaching and seizing the textile goods in the shop of the petitioner, M/s. Altaf Bros.,

For Petitioner : Mr. T.R.Jeyapalam

For Respondents : Mrs. S.Devasena

ORDER

Heard Mr. T.R.Jeyapalam, Learned Counsel for the Petitioner and Mrs. S.Devasena, learned Counsel for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. When it was pointed out that the Petitioner has got an effective alternative remedy to challenge the notice dated 26.04.2021 issued by the Second and Third Respondents, which is impugned in this Writ Petition, by filing appeal under Section 169-G of the Madurai City Municipality Corporation Act, 1971, before the Taxation Appeals Tribunal, Learned



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Counsel for the Petitioner seeks permission of the Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure and he has made an endorsement to that effect in the court record.

In view of the same, the Writ Petition is dismissed as withdrawn, granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 02.08.2021, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, connected Miscellaneous Petition is closed. No costs.

07.02.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes/No
SJ

Note: (i) Issue order copy by 03.03.2023

(ii) Registry is directed to return the original copy of the impugned order under written acknowledgment after retaining a copy of the same for record.



WEB COPY



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P.D.AUDIKESAVALU,J.

SJ

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