



W.P.(MD) Nos.14706 to 14708 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.14706 to 14708 of 2023

Hari & Co.,
Rep., by its Managing Partner,
M.Annamalaisamy,
No.41A, Muniyasamipuram 2nd Street,
Thoothukudi-628 003.

.. Petitioner
in all W.Ps.

Vs.

1.The Commissioner,
Thoothukudi Municipal Corporation,
Thoothukudi-628 001.

2.The Taxation Appellate Tribunal,
Rep., by the Registrar,
Thoothukudi Municipal Corporation,
Thoothukudi.

.. Respondents
in all W.Ps.

Prayer in all W.Ps.: Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, directing the second respondent to dispose of the appeals in Appeal Nos.TAT/02/2020, TAT/03/2020 and TAT/04/2020 under Rule 12 of the Tamil Nadu Municipal Corporation Rules, 1920 filed by the petitioner emergently.



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In all W.Ps.

For Petitioner : Ms.Lakshmi Sriram

For R1 : Mr.N.Anandakumar
Standing Counsel

COMMON ORDER

These writ petitions are filed for the issue of a Writ of Mandamus, directing the second respondent to dispose of the appeals filed by the petitioner under Rule 12 of the Tamil Nadu Municipal Corporation Rules, 1920.

2. When the matter had come up 'for admission' on 22.06.2023, Mr.N.Anandakumar, learned Standing Counsel, who had taken notice on behalf of the first respondent, requested time to get instructions in the above matter.

3. Today, when the matter has come up, learned Standing Counsel for the first respondent has informed the Court that the appeals filed by the petitioner shall henceforth be heard and disposed of by the Taxation Appellate Committee, which would consist of nine members. This Nine



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Members Committee is to be nominated by the Election Commission as per Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, which would take some time. He would further inform the Court that the process is underway.

4. The petitioner has preferred the appeals before the second respondent as early as on 22.09.2020 and the appeals have not seen the light of the day. However, taking into account the representation now made by the learned Standing Counsel for the first respondent, these writ petitions are disposed of with a direction that the Taxation Committee once formed would dispose of the appeals in Appeal Nos.TAT/02/2020, TAT/03/2020 and TAT/04/2020 (or any other numbers that may be assigned) within a period of two months from the date of taking on file the appeals and till such time, there shall be no further revision of tax by the first respondent. No costs.

27.06.2023

NCC : Yes/No
Index : Yes/No
abr



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P.T.ASHA, J.

abr

To

- 1.The Commissioner,
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Thoothukudi-628 001.
- 2.The Registrar,
The Taxation Appellate Tribunal,
Thoothukudi Municipal Corporation,
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