



W.P.(MD)No.17965 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.17965 of 2023
and
W.M.P.(MD)No.15003 of 2023

Sahul Hameed

... Petitioner

VS.

The Commissioner,
Karur Municipal Corporation,
Karur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for records relating to the proceedings of tax notice issued by the respondent made in Assessment Nos.082/023/900522, 082/023/900523, 082/023/900524, dated 11.07.2023 to quash the same.



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For Petitioner : Mr.R.Murali
For Respondent : Mr.K.Balasubramani

ORDER

This writ petition is filed for writ of Certiorari, to quash the impugned proceedings of tax notice issued by the respondent made in Assessment Nos.082/023/900522, 082/023/900523, 082/023/900524, dated 11.07.2023.

2. The contention of the petitioner is that the respondents have revised the property tax in the year 2008 and imposed increased tax which is being challenged in O.S.No.70 of 2012. In the said suit, the petitioner filed I.A.No.849 of 2017. After considering the I.A. application the District Munsif Court, Karur, has passed an order.

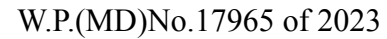


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Moreover, the petitioner had filed C.R.P.(MD)No.62 of 2018 and there is an interim order, dated 19.09.2020. Therefore, the contention of the petitioner is that the respondents cannot demand tax based on the interim orders passed by the High Court. Moreover, the issue is pending before the District Munsif Court.

3. After hearing the rival contentions this Court has given its anxious consideration. It is seen that the petitioner has filed the suit challenging the increase in tax demand for the particular year. Any challenge on Tax shall be entertained only for that assessment year. Therefore, this Court is of the considered opinion that the petitioner cannot evade the payment of tax endlessly by citing the interim order granted to the particular assessment year. At least the petitioner is bound



4. With the above said observation, the writ petition is disposed of.

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

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