BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.07.2023

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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.

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

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**O R D E R**

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.

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

to pay the accepted undisputed amount. Therefore, the petitioner is directed to pay 50% of demand and continue to pay 50% of the demand in future, until the disposal of the suit. The petitioner is directed to take appropriate steps for final disposal of the Civil Revision Petition at the earliest. The petitioner shall also take steps to complete the suit at the earliest. The petitioner is directed to pay the arrears in four equal installments.

4.With the above said observation, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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

**31.07.2023**

Tmg

**S.SRIMATHY, J**

Tmg

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

31.07.2023