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W.P.(MD)Nos.20372 to 20374 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.08.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.20372 to 20374 of 2023

and

**W.M.P.(MD)Nos.16799, 16802, 16803,
16804, 16806, 16807 of 2023**

R.Ilankovan

... Petitioner in all cases

vs.

1. The Commissioner,
Madurai City Municipal Corporation,
Madurai 625 002.
2. The Assistant Commissioner,
Zone II,
Madurai City Municipal Corporation,
Madurai 625 002.



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3.The Taxation Appeals Committee,
represented by its Chairman,
Madurai Corporation, Madurai.

... Respondents in all cases

PRAYER in W.P.(MD)No.20372 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the 2nd respondent impugned demand notice, dated 19.06.2023, demanding a sum of Rs. 34,44,743/- from the petitioner on the basis of the old Tax Assessment No. 115/392880 and new Tax Assessment No. 115/032/902871 as property tax arrears for the Petitioner's building for Under Ground Basement I, at Door No. 31, Gokhale Road, Madurai and to quash the same.

PRAYER in W.P.(MD)No.20373 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the 2nd respondent impugned demand notice, dated 19.06.2023, demanding a sum of Rs. 45,48,606/- from the petitioner on the basis of the old Tax Assessment No. 115/392881 and



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new Tax Assessment No. 115/032/902872 as property tax arrears for the Petitioner's building for Under Ground Basement II, at Door No. 31, Gokhale Road, Madurai and to quash the same.

PRAYER in W.P.(MD)No.20374 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the 2nd respondent impugned demand notice, dated 19.06.2023, demanding a sum of Rs.55,10,840/- from the petitioner on the basis of the old Tax Assessment No. 115/392883 and new Tax Assessment No. 115/032/902874 as property tax arrears for the Petitioner's building for open terrace, at Door No. 31, Gokhale Road, Madurai and to quash the same.

In all cases:

For Petitioner : Mr.M.Suresh Kumar

For Respondents : Mr.K.Sivabalan



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COMMON ORDER

These writ petitions are filed challenging the demand notices, dated 19.06.2023.

2.The contention of the petitioner is that the respondents have uniformly imposed tax for the ground floor, first floor and for the open terrace by fixing the rate at Rs.9/- per square feet. According to the petitioner, each floor ought to be considered differently.

3. Since the issue involved in factual matrix this Court is of the considered opinion that the petitioner ought to raise the issue before the appropriate forum. Rightly, the petitioner had filed appeal in Appeal Nos.



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2, 3 and 4 of 2016 and the same is pending. It is seen that the appeals are filed before the Tax Appellate Tribunal. Since there is a change of law, the papers ought to be transmitted from the Tribunal to the respondents. Hence the Tribunal is directed to transmit the petitioner's appeal to the respondents within a period of four weeks from the date of receipt of a copy of this order. On receipt of the appeal papers the respondents are directed to consider the petitioner's appeal based on the Tamil Nadu Local Bodies Act, 1998, which came into effect from 13.04.2023. The said appeal shall be considered within a period of six months from the date of receipt of a copy of this order.



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4. The petitioner had already paid Rs.20,00,000/- (Rupees Twenty Lakh only) based on the orders of this Court passed in W.P.(MD)Nos. 13203 to 13205 of 2022, dated 24.06.2022. In the interest of justice, the petitioner is directed to pay further tax of Rs.5,00,000/- for each assessment namely, the ground floor, first floor and the open terrace. The petitioner is directed to pay the said amount within a period of four weeks from the date of receipt of a copy of this order. The respondents are restrained from imposing property tax until the completion of the appeals pending before the respondents. The impugned demand notice is quashed and the respondents shall issue demand notice after the disposal of the appeals pending before the respondents.

5. With the above said directions and observations, the writ



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petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

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

22.08.2023
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Note: Issue order copy on **24.08.2023.**

Copy to

Taxation Appellate Tribunal,
Madurai Corporation.



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S.SRIMATHY, J

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