



W.P. (MD) No. 23341 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.02.2023

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

**W.P. (MD) No. 23341 of 2022
and W.M.P. (MD) No.17415 of 2022**

P.V.Jawaharlal

... Petitioner

Vs.

1.The Commissioner,
Madurai City Municipal Corporation,
Madurai.

2.The Assistant Commissioner,
South Zone-4,
Madurai City Municipal Corporation,
Madurai.

...Respondents

Prayer: Writ Petition filed under Article 226 of the constitution of India, to issue a writ of Certiorari, to call for the entire records connected to the impugned communication No.Z4B4/003536/2022, dated 11.08.2022 sent by the Second Respondent confirming the Demand Notice No.115/068/00098, dated 08.07.2022.

For Petitioner : Mr. K.Rajeshwaran

For R1 & R2 : Mr. K.K.Kannan



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ORDER

Heard Mr. K.Rajeshwaran, Learned Counsel for the Petitioner and Mr. K.K.Kannan, 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 communication No.Z4B4/003536/2022 dated 11.08.2022 issued by the Second Respondent, 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 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In view of the same, the Writ Petition is dismissed as withdrawn, granting such liberty.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



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of the Writ Petition, viz., 10.10.2022, 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

Index : Yes/No
Internet : Yes/No
PKN

**Note:- (i) Issue order copy by 03.03.2023.
(ii) Registry is directed to return the original copy of the impugned orders to the Petitioner under written acknowledgment after retaining copies of the same for record.**



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- To
- 1.The Commissioner,
Madurai City Municipal Corporation,
Madurai.
 - 2.The Assistant Commissioner,
South Zone-4,
Madurai City Municipal Corporation,
Madurai.



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P.D.AUDIKESAVALU,J.

PKN

W.P. (MD)No.23341 of 2022

07.02.2023