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S.A.(MD).No.413 of 2017

THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.11.2023**

CORAM:

THE HONOURABLE **MRS.JUSTICE S.SRIMATHY**

S.A.(MD).No.413 of 2017
and
C.M.P(MD)No.8639 of 2017

The Bharat Sanchar Nigam Limited,
represented by DGM, Nagercoil,
Nagarcoil Village, Agasteeswaram Taluk,
Kanyakumari District.

... Appellant

/Vs./

Nagercoil Municipality,
Represented by its Commissioner,
Nagercoil village,
Agasteeswaram Taluk,
Kanyakumari District.

...Respondent

PRAYER: Second Appeal filed under Section 100 of the Civil Procedure Code against the Decree and Judgment in A.S.No.41 of 2015 passed by the I Additional Subordinate Court at Nagercoil, dated 03.03.2017 against O.S.No.209 of 2011 decree and Judgment dated 27.06.2014 passed by the Principal District Munsif Court, Nagercoil.



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For Appellants : Mr.A.Haja Mohideen

For Respondent : Mr.P.Athimmolapandian

JUDGMENT

This Second appeal has been filed against the Decree and Judgment in A.S.No.41 of 2015 passed by the I Additional Subordinate Court at Nagercoil, dated 03.03.2017 against O.S.No.209 of 2011 Decree and Judgment dated 27.06.2014 passed by the Principal District Munsif Court, Nagercoil.

2. Heard Mr.A.Haja Mohideen, the Learned Counsel appearing for the Appellant, Mr.P.Athimmolapandian, the Learned counsel appearing for the Respondent and perused the material documents available on record.

3. The issue in this Second appeal is Whether BSNL is a Government body? and Whether Tax can be collected from BSNL? The said issue was already decided by various Courts. Moreover, between the parties herein, the said issue is already decided in writ petition and writ appeal which



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ended in favour of the Municipality. Therefore, nothing survives for adjudication.

4. Accordingly, this Second Appeal is dismissed by confirming the concurrent finding passed by the Courts below. No Costs. Consequently, connected miscellaneous petition is closed.

16.11.2023

Index : Yes / No

NCC : Yes / No

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TO:

1. The I Additional Subordinate Court at Nagercoil.
2. The Principal District Munsif Court,
Nagercoil.
3. The Municipality,
Represented by its Commissioner,
Nagercoil village,
Agasteeswaram Taluk,
Kanyakumari District.
4. The Section Officer,
VR Section,
Madurai Bench of Madras High Court,
Madurai.



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S.SRIMATHY, J.

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Judgment made in
S.A.(MD)No.413 of 2017

16.11.2023