BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.11.2023

CORAM:

**THE HONOURABLE MR.JUSTICE B.PUGALENDHI**

**WP(MD)No.28071 of 2023**
**and**
**WMP(MD)No.24160 of 2023**

P.Rajkumar .. Petitioner

v.

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Madurai Corporation, Zone – 2,
Madurai. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Mandamus directing the respondents to dispose of the case in TAT.No.59/2023 and by considering the representation of the petitioner dated 18.10.2023 within a stipulated time limit.

For Petitioner : Mr.T.Bala Rathina Kumar

For Respondents : Mr.P.Anbunidhi

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**ORDER**

The petitioner, a owner of a commercial complex, has filed an appeal as against the notice issued by the respondent Corporation demanding property tax for the Assessment Year 2023. His grievance is that the tax was originally collected at Rs.9.81/- per sq.ft from 2012 to 2022. However, without any valid reasons, it has now been increased as Rs.19.62/- per sq.ft. Therefore, the petitioner has filed a writ petition in WP(MD)No.7269 of 2023 challenging this enhancement and the said writ petition was dismissed with liberty to the petitioner to approach the appellate authority.

2.Accordingly, the petitioner has also filed an appeal before the Tax Tribunal Madurai Corporation and the same is numbered as TAT.No.59 of 2023. The Tribunal Committee consisting of the Commissioner and the Councillors of Madurai Corporation is to decide the issue. However, the

Committee has not convened and the appeal preferred by the petitioner was not taken up for hearing. Therefore, the petitioner has moved this writ petition for early disposal of his appeal.

3.Learned Counsel for the respondent Corporation submitted that the Tax Tribunal was constituted only on 28.07.2023 and therefore, the Committee has not convened so far. He further submitted that the Committee would convene and take up the case of the petitioner by next month.

4.Considering the fact that this Court has already dismissed the writ petition filed by the petitioner with a direction to approach the appellate authority and that the petitioner has also filed an appeal before the Tax Tribunal, this writ petition stands disposed of with a direction to the Tax Tribunal of Madurai Corporation to dispose of the appeal preferred by the petitioner in TAT.No.59 of 2023, on merits and in accordance with law, as expeditiously as possible, preferably within a period of four months from the date of receipt of a copy of this order.

**B.PUGALENDHI, J.**

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There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

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

**29.11.2023**

To

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Madurai.

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Madurai Corporation, Zone – 2,
Madurai.

**WP(MD)No.28071 of 2023**