



W.P. No. 1076 of 2004 and W.P. (MD) No. 7808 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.02.2024

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THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

**W.P. No. 1076 of 2004 and W.P. (MD) No. 7808 of 2006
and**

**W.M.P. No. 1122 of 2004 and W.V.M.P. No. 330 of 2004
and M.P. No. 1 of 2012**

W.P. No. 1076 of 2004

Madura Coats Private Limited,
by its Vice President
Excise & Legal
at New Jail Road,
Madurai – 625 001.

*(Cause title amended vide order dated 29.02.2024 made
in W.M.P.No.16 of 2012 in W.P. No. 1076 of 2004)*

... Petitioner

-VS-

The Special Grade Town Panchayat at Manimuthar,
by its Executive Authority,
The Executive Officer,
Manimuthar,
Tirunelveli District.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the Respondent in Roc. No. A2/34/2003 dated 09.01.2004 in Roc. No. A2/34/2003 and consequently to direct the Respondent to forbear from demanding, levying and collecting enhanced tax from the Petitioner except in accordance with law and the directions of this Court in the assessment



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proceedings initiated pursuant to the Special Notices of property tax assessment.

W.P. (MD) No. 7808 of 2006:-

Madura Coats Private Limited,
by its Finance Director,
144, M.G. Road,
Bangalore – 560 001.

... Petitioner

-VS-

The Special Grade Town Panchayat at Manimuthar,
by its Executive Authority,
The Executive Officer,
Manimuthar,
Tirunelveli District.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the Respondent in Roc. No. A2/25/05 dated 13.09.2005 and quash the demand made therein insofar as the same purports to levy and demand from the Petitioner enhanced property tax retrospectively for the periods II/1998-99 to 1/2001-02 and consequently for bearing the respondent from demanding and collecting the same.

For Petitioner
in both W.Ps

: Mr. T.M.Hariharan

For Respondent
in both W.Ps

: Mr. P.S.Jayakumar



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COMMON ORDER

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Heard Mr. T.M.Hariharan, Learned Counsel for the Petitioner and Mr. P.S.Jayakumar, Learned Counsel for the Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. These Writ Petitions have been filed by the Petitioner challenging the demand notices for the property tax retrospectively from the 2nd half year of 1998-99 to the 1st half year of 2001-02 amounting in all to Rs. 23, 20, 314/-.

3. Learned Counsel appearing for both sides have filed a memo of compromise dated 29.02.2024, stating as follows:-

“1. That the Petitioner shall pay to the Respondent 50% of the said differential claim of Rs. 23,20,314/- i.e. A sum of Rs. 11,60,157/- only in full quits of the claim of the Respondent towards arrears of the property tax for the period from the 2nd half year of 1998-99 to the 1st half year of 2001-02.

2. The said payment of Rs. 11,60,157/- shall be made by the



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Petitioner to the Respondent within a period of 3 weeks from the date of recording of the compromise in the Writ Petitions.

3. *The Respondent shall have no further claim against the Petitioner towards property tax for the said period, viz., from the 2nd half year of 1998-99 to the 1st half year of 2001-02.”*

In view of the aforesaid settlement arrived between the parties, nothing remains for further consideration in these Writ Petitions. It shall be obligation of the respective parties to carry out their undertaking and in the event of failure, the aggrieved party is not precluded from working out its rights before the proper forum in the manner recognized by law.

In fine, these Writ Petitions are disposed on the aforesaid terms. Consequently, the connected Miscellaneous Petitions are closed. No costs.

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Index: Yes/No
NCC: Yes/No

Note: Issue order copy by 29.05.2024.

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To

The Special Grade Town Panchayat at Manimuthar,
by its Executive Authority,
The Executive Officer,
Manimuthar,
Tirunelveli District.



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P.D. AUDIKESAVALU, J.

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