



W.P.(MD) No.1619 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.06.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.1619 of 2024

and

W.M.P.(MD) No.1645 of 2024

N.Muthuramalingam

... Petitioner

Vs.

The Commissioner,
Paramakudi Municipality,
Ramanathapuram District.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the records relating to the impugned Notice in Na.Ka.No.999/2019/A1 dated 22.11.2023 issued by the respondent, demanding a sum of Rs.4,232/- under Assessment Nos. 134/016/901369 and a sum of Rs.15,672/- under Assessment Nos. 134/016/901970 and quashing the same as arbitrary and illegal.

For Petitioner : Mr.R.Suriya Narayanan Rajagopal

For Respondent : Mr.A.Prasanna Rajadurai
Standing Counsel



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ORDER

In this Writ Petition, the petitioner has challenged the impugned Notice dated 22.11.2023 bearing reference Na.Ka.No.999/2019/A1 issued by the respondent, demanding a sum of Rs.4,232/- under Assessment Nos. 134/016/901369 and a sum of Rs.15,672/- under Assessment Nos. 134/016/901970.

2. This is the second round of litigation before this Court. Earlier, the petitioner has approached this Court by filing W.P.(MD) Nos.20651 & 20653 of 2019. By an order dated 08.02.2022, this Court has dismissed the said Writ Petitions with the following observations:-

“4.Considering the same, I direct the petitioner to continue to pay the aforesaid amount for the succeeding period pending disposal of the petitioner's representation dated 30.08.2019 within a period of three months from the date of receipt of a copy of this order. In case, there is an excess payment of the property tax, such amount shall be adjusted against future tax liabilities. In case of any deficit, the petitioner shall pay the balance, after adjustment of amounts. No costs. Consequently, connected miscellaneous petitions are closed.”



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3. It is informed by the learned counsel for the petitioner that thereafter, the petitioner has complied with the above order by paying a sum of Rs.3,420/- on 24.02.2022 as demanded by the respondent in the Notice. The learned counsel for the petitioner would submit that the petitioner has been discriminated as the petitioner alone has subjected to higher rate of tax. Hence, he prayed for quashing the impugned Notice dated 22.11.2023 issued by the respondent.

4. There are several disputed question of facts which are to be decided in an appeal before the Appellate Authority. Therefore, this Writ Petition is disposed of with liberty to the petitioner to file statutory appeal before the Appellate Authority under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force w.e.f. 13.04.2023 against the impugned Notice seeking to demand property tax, within a period of 30 days from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.

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Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
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The Commissioner,
Paramakudi Municipality,
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C.SARAVANAN, J.

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