



WP(MD)No.6079 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.02.2024

CORAM:

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

WP (MD) No. 6079 of 2023
and
WMP (MD) No. 5744 of 2023

Pillayarpatti Karpagam Vinayagar
Nagarathar Trust,
Represented by Managing Trustee,
Swaminathan ... Petitioner
Vs

Madurai Corporation,
Represented by is Commissioner,
Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of mandamus directing the respondent to as set out in the petitioner's representation dated 14.02.2023 to give effect to reduction on property tax by the respondent under assessment No.56271 and refund the sum of Rs.10,01,084 that the writ petitioner had paid in excess to the respondent within a reasonable time frame or in the alternative direct the respondent to effectuate refund of Rs.10,01,084/- by submitting to adjustment / deduction from out of the successive half yearly tax payable herein after.



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For Petitioner : Mr.ARM.Ramesh
For Respondent : Mr.S.Vinayak,
Standing Counsel

ORDER

The petitioner is having a property in D.No.30 Town Hall road, Madurai Town. The property was originally assessed with a property tax of Rs.44,691/- in the year 2003. In the year 2007, there was a general revision of property tax to 100%. Therefore the petitioner has filed an appeal before the Property Tax Appellate Tribunal and the Tribunal by order dated 08.01.2013 has allowed the appeal and directed the respondent Corporation to revise the property tax with 20% increase and the same was also duly communicated to the respondent Corporation. However the respondent Corporation has issued a demand notice directing the petitioner to pay a sum of Rs.84,000/-. In this regard the petitioner has submitted a fresh representation on 14.02.2023 and approached this Court for a writ of mandamus directing the respondent to consider the petitioner's



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representation based on the orders of the Appellate Tribunal dated 08.01.2013.

2.This Court has entertained this writ petition and ordered notice and also granted an interim injunction on 21.03.2023 restraining the respondent from acting upon the impugned demand notice.

3.The relief sought for in this writ petition is to consider the petitioner's representation dated 14.02.2023. Even after the interim orders of this Court, the petitioner's representation has not been considered. Therefore the respondent is directed to consider the petitioner's representation dated 14.02.2023 by taking into consideration of the orders of the Appellate Tribunal dated 08.01.2013 within a period of eight weeks from the date of receipt of copy of this order by providing an opportunity of hearing to the petitioner. The petitioner is at liberty to produce all the documents to the respondent in support of his claim.



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4.This writ petition is disposed of in the above terms. No costs. Consequently connected miscellaneous petition is closed.

06.02.2024

Internet : Yes / No

DSK

To

The Commissioner,
Madurai Corporation,
Madurai.



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B. PUGALENDHI , J .

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