



W.P.(MD) No.6973 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.6973 of 2023

and

W.M.P.(MD)Nos.6588 and 6591 of 2023

S.P.Palaniappan

... Petitioner

Vs.

1.The Commissioner,
Madurai City Municipal Corporation,
Arignar Anna Maaligai,
Tallakulam,
Madurai – 625 002.

2.The Assistant Commissioner,
Madurai Corporation,
Zone No.3, West Marret Street,
Madurai – 625 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the records relating to the impugned order passed by the second respondent in MD3/11/006797/2017, dated 15.02.2023, is illegal, void and ultra vires and quash the same.

For Petitioner : No Appearance

For Respondents : Mrs.S.Devasena
Standing Counsel

ORDER

There is no representation on behalf of the petitioner.



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2. This Writ Petition has been filed seeking to quash the impugned order passed by the second respondent in MD3/11/006797/2017, dated 15.02.2023.

3. This is a second round of litigation. Earlier, the petitioner had approached this Court by filing W.P.(MD)No.17944 of 2022, directing the respondents to determine the property tax payable for the property, situated at No.18, T.B.Road, Bharathidasan Salai, Madurai, by considering the representation dated 08.04.2022. The said Writ Petition was disposed of on 10.08.2022, with the following observation:-

"4. Considering the said representation, the writ petition is disposed of with a direction to the respondents to measure the property and assess the quantum of property tax, within a period of three weeks from the date of receipt of a copy of this order. No costs."

4. Pursuant to the above said order, the petitioner's property appears to have been measured and based on which, the arrears of tax for the period starting from 2013-2014 up to 2022-2023 has been arrived at and demanded from the petitioner. The petitioner has not paid the tax amount that has been arrived at Rs.32,51,541/-.



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5. There is no merit in the challenge to the impugned demand in this Writ Petition. If at all, the petitioner is aggrieved, he has to file an appeal in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force with effect from 13.04.2023.

6. The time for filing appeal would have already expired. Considering the same, this Court is inclined to direct the petitioner to file an appeal within a period of 30 days from the date of receipt of a copy of this order, subject to pre-deposit as may be directed by the Taxation Appeal Committee.

7. This Writ Petition stands disposed of with the above liberty. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No
Neutral Citation: Yes / No
smn2

16.04.2024

To

1.The Commissioner,
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2.The Assistant Commissioner,
Madurai Corporation,
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C.SARAVANAN, J.

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