



W.P.(MD) No.9984 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.9984 of 2024
and
W.M.P.(MD) Nos.9027 and 9029 of 2024**

Krishnanantham

... Petitioner

/vs./

The Commissioner,
Palani Municipality,
Dindigul District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned notice issued by the respondent in his proceeding in Na.Ka.No.3296/2023/A2 dated 17.08.2023 and the consequential final notice in No.6090/2018 dated 01.03.2024 and quash the same as illegal.

For Petitioner : Mr.D.Venkatesh

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

2.The petitioner has filed this writ petition for a Writ of Certiorari to call for the records pertaining to the impugned notice issued by the respondent in Na.Ka.No.3296/2023/A2 dated 17.08.2023 and the consequential final notice in No.6090/2018 dated 01.03.2024 and quash the same as illegal.

3.It is noticed that the petitioner has an alternate remedy before the Taxation Appeals Committee in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998.

4.Although the petitioner has made several submissions questioning the order imposing the tax on the petitioner retrospectively, in the light of the decision of this Court rendered in W.P.(MD) No.18534 of 2022 dated 23.12.2022, in the context of G.O.(Ms) No.53, Municipal Administration and Water Supply (Ma.IV), Department, dated 30.03.2022, I am of the view that the petitioner can



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make his grievances before the said authority.

5. Under these circumstances, the Writ Petition is disposed of by directing the petitioner to approach the Taxation Appeals Committee within a period of 30 days from the date of receipt of a copy of this order. All the issues are left open to be canvassed by the petitioner before the Taxation Appeals Committee. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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23.04.2024

To

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C.SARAVANAN, J.

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