BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2024

CORAM

**THE HON'BLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No.14459 of 2022**
**and**
**W.M.P.(MD)Nos.10340 & 10341 of 2022**

A.Baskar Vincent ... Petitioner

Vs.

The Commissioner,
Thoothukudi Municipal Corporation,
Thoothukudi. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the records of the impugned notice in Na.Ka.No.அ1/0577/2021/மே.ம, on the file of the respondent, dated 09.03.2022, and quash the same.

For Petitioner : Mr.G.Prabhu Rajadurai

For Respondent : Mr.N.Anandakumar
Standing Counsel

**O R D E R**

The petitioner has filed this Writ Petition seeking to quash the impugned notice of the respondent, dated 09.03.2022, bearing reference in Na.Ka.No.அ1/0577/2021/மே.ம.

**2**. This is a second round of litigation before this Court. Earlier, the petitioner had approached this Court questioning the demand of property tax from him in W.P.(MD)No.15143 of 2021. The said Writ Petition was disposed of by this Court, by its order dated 25.08.2021, with the following direction:-

> *"10.In that view of the matter, this Court is inclined to dispose of this writ petition with the following order:*
>
> > *"that there shall be a direction to the respondent Municipality to consider the appeal of the petitioner dated 14.07.2021 with regard to the alleged revision of property tax for his property, and decide the same on merits and in accordance with law, of course, after giving an opportunity of being heard to the petitioner, within a period of eight weeks from the date of receipt of a copy of this order. Such consideration shall be made by the respondent Municipality on condition that the petitioner shall pay the pre-revised rate of property tax arrears, if any, till date, and on receipt of such arrears, the appeal of the petitioner, as indicated above, shall be considered and decided by the respondent Municipality.""*

**3**. It appears that the petitioner has not complied with the order, instead, he has given representation to the respondent Corporation. Ideally, the petitioner should have filed an appeal in terms of Rule 20(1) of Part – V of Schedule – II of the Coimbatore City Municipal Corporation Act, 1981. The said Act has now been replaced in terms of

Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 with effect from 13.04.2023.

**4**. Considering the fact that the petitioner has remedy now under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, I am inclined to dispose of this Writ Petition, by giving liberty to 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 the petitioner complying with the statutory requirements in the above said Act. In case, such an appeal is filed with the Taxation Appeal Committee within the time stipulated, the Taxation Appeal Committee shall consider the petitioner's appeal and dispose the same on merits and in accordance with law within a period of two months thereafter.

**5**. This Writ Petition stands disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No
Neutral Citation: Yes / No 16.04.2024
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To

The Commissioner,
Thoothukudi Municipal Corporation,
Thoothukudi.

**C.SARAVANAN, J.**

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16.04.2024