



W.P.(MD)No.23978 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.23978 of 2024

and

W.M.P.(MD)Nos.20307 and 20308 of 2024

The Correspondent,
P.S.Y.Matriculation Higher Secondary School,
No.19-A, Pandiyan Saraswathi Street,
Narayanapuram,
Madurai – 625 014.

... Petitioner

Vs.

The Commissioner,
Madurai Corporation,
Madurai – 625 002.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice of the respondent dated 25.07.2024 demanding property tax for the period from 2018-2019 to 2024 to 2025 under the Assessment No. 115/015/914977 in respect of the petitioner's school buildings bearing Door No. 19A in Ward No.15 of the respondent's corporation along with Computer Generated Calculation Sheet and quash the same as illegal and consequently directing the respondent to grant exemption of the property in respect of the said property under Section 122 (c) of the Madurai City Municipal Corporation Act, 1971 and for other reliefs.



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For Petitioner : Mr.J.Lawrence

For Respondent : Mrs.S.Devasena

ORDER

The present Writ Petition is filed challenging the impugned notice dated 25.07.2024 demanding the property tax for the period from 2018-2019 to 2024 to 2025 under the Assessment No.115/015/914977 on the premise that the petitioner had not been put on notice nor had the procedure contemplated under Section 82 of the Tamil Nadu Urban Local Bodies Act, 1998, is complied with.

2. The learned counsel for the respondent would submit that the respondent would redo the assessment in compliance with the procedure contemplated under Section 82 of the Act.

3. The learned counsel for the respondent would submit that the petitioner had not paid any taxes whatsoever, and would thus submit that the petitioner may be directed to pay atleast portion of the demand.



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4. The learned counsel for the petitioner would submit that they are ready and willing to deposit a sum of Rs.10,00,000/- (Rupees Ten Lakh only) and the same is agreed to by the learned counsel for the respondent.

5. In view thereof, the impugned order dated 25.07.2024 is set aside. The petitioner is directed to deposit a sum of Rs.10,00,000/- (Rupees Ten Lakh only), within a period of three weeks from the date of receipt of a copy of this order. On such deposit, the respondents shall redo the assessment in terms of Section 82 of the Act, after affording reasonable opportunity of hearing to the petitioner. The payment of deposit of Rs.10,00,000/- shall be adjusted on the liability that may be determined pursuant to the above proceedings.

6. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

16.10.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr



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MOHAMMED SHAFFIQ, J.

Nsr

To:

The Commissioner,
Madurai Corporation,
Madurai – 625 002.

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