BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.10.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.25563 of 2024
and
W.M.P(MD)No.21680 of 2024

S.Thirugnanam ... Petitioner

Vs.

1.The Imposition of Tax and Tax Appellate Committee,
Madurai Municipal Corporation,
Madurai.

2.The Commissioner,
Madurai Municipal Corporation,
Madurai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records pertain to the impugned order passed by the first respondent committee in imposition of tax and tax appellate committee Resolution No.10/2024, dated 05.09.2024 and quash the same as illegal and consequently direct the respondents 1 and 2 to assess the property tax amount in respect of the petitioner's property in Assessment No.115/007/903560 and Assessment No.115/097/904069 by considering it as D Grade.

For Petitioner : Mr.G.R.Satish

For Respondents : Mr.F.Deepak
Standing Counsel

O R D E R

This writ petition has been filed challenging the order, dated 05.09.2024 and directing the respondents to assess the property tax in respect of the petitioner's property in Assessment No.115/007/903560 and Assessment No. 115/097/904069 by considering it as 'D' Grade.

2. It is submitted by the learned counsel for the petitioner that the order of the appellate authority, the first respondent herein, suffers from error apparent on the face of the record, inasmuch as the property which is the subject matter of assessment under property tax is situated at Door No.36A, Government Higher Secondary School Road, Ward No.97, Zone-4, Madurai, whereas, what has been considered by the appellate authority is the property situated at Door No.255, 255 A, GST Road, Thiruparankundram, Ward No.97, Madurai.

3. It is submitted that the subject matter which is considered by the

appellate authority is completely different from the property which is the subject matter of assessment / appeal and thus suffers from error apparent on the face of record.

4. The learned Standing Counsel for the respondents would submit that the appellate authority may be permitted to re-consider the entire matter.

5. In view thereof, the impugned order of the appellate authority is set aside and the matter is remitted back to the appellate authority for fresh consideration and orders shall be passed in accordance with law after granting reasonable opportunity of hearing to the petitioner and any other interested parties/stake holders.

6. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

25.10.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
SN

To:

1.The Imposition of Tax and Tax Appellate Committee,
Madurai Municipal Corporation,
Madurai.

2.The Commissioner,
Madurai Municipal Corporation,
Madurai.

MOHAMMED SHAFFIQ, J.

SN

W.P.(MD)No.25563 of 2024

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