



W.P(MD)No.28752 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.12.2024

CORAM :

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P(MD)No.28752 of 2024

and

W.M.P.(MD)Nos.24365 & 24368 of 2024

A.Pappathi Begum

... Petitioner

Vs.

The Commissioner,
Karaikudi City Municipal Corporation,
Karaikudi, Sivagangai District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records in connection with the impugned order of recovery issued by the respondent in proceedings No.Nil, dated 19.11.2024 and quash the same as illegal.

For Petitioner : Mr.S.Bharathy Kannan

For Respondent : Mr.EP.Venkateshwar,
Standing Counsel

ORDER

The impugned demand relates to first half and second half of the assessment year 2024-2025. The last date for payment of tax for the second



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half falls on 31.03.2025. However, even before the said period, the present demand had been made. Hence, the impugned demand is wholly arbitrary and seems to be ultravires, in excess of powers and therefore, on that ground alone, the same is set aside. Accordingly, this Writ Petition is allowed with liberty to the respondent to proceed in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

02.12.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

Yuva

To
The Commissioner,
Karaikudi City Municipal Corporation,
Karaikudi, Sivagangai District.



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K.KUMARESH BABU, J

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