



W.P.(MD) No.29386 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.29386 of 2024
and
W.M.P.(MD) Nos.24799 and 24801 of 2024**

M/S.Swamy Enterprises,
rep by its Partner,
G.Saibaba

... Petitioner

/vs./

The Commissioner,
Thoothukudi Corporation,
Thoothukudi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned demand notice dated 09.07.2024 on the file of the Respondent and the consequential impugned demand notice dated 18.10.2024 on the file of the Respondent in respect of the Petitioner's property bearing tax Assessment No. 138/041/902909 and quash the same as illegal.

For Petitioner : Mr.K.Jeyamohan



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For Respondent : Mr.N.Ananda Kumar

ORDER

The order passed by the respondent dated 27.09.2024 had been challenged before this Court. From a reading of the prayer, it is seen that the impugned demand notice dated 09.07.2024 and the consequential demand notice dated 18.10.2024 are under challenge.

2. It is the case of the petitioner that the consequential demand notice is only pursuant to the order dated 27.09.2024. The petitioner had not challenged the same in this writ petition and the petitioner cannot also maintain a writ petition against the same, as an efficacious alternative remedy is available under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998.

3. In view of the same, without challenging the said order of assessment, which had been issued pursuant to the show cause notice issued to the petitioner on 10.09.2024, for which the petitioner has also submitted his explanation on 27.09.2024, the present writ petition cannot be entertained and is accordingly dismissed with liberty to the petitioner to challenge the order of assessment dated



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18.10.2024 before the Tribunal under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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K.KUMARESH BABU, J.

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