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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.12.2024

CORAM

THE HONOURABLE MR.JUSTICE G.K. ILANTHIRAIYAN

W.P.(MD)No.31355 of 2024

and

W.M.P(MD)Nos.26247 and 26248 of 2024

1.Muthuvel

2.Balaji

3.Ragupathy

...Petitioners

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 relating to the impugned demand notice, dated 4.11.2024 in respect of the Assessment No. 138/029/903555, Door No.47C, Palayamkottai Road, Tuticorin – 628 002 and Assessment No.138/029/903961, Door No.47A, Palayamkottai Road,Tuticorin and to quash the same as illegal.

For Petitioners : Mr.V.Shathurthi Raja



For Respondent : Mr.N.Anandkumar
Standing Counsel.

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ORDER

The present Writ Petition is filed challenging the impugned demand notice, dated 04.11.2024 in respect of the Assessment No.138/029/903555, Door No.47C, Palayamkottai Road, Tuticorin – 628 002 and Assessment No. 138/029/903961, Door No.47A, Palayamkottai Road, Tuticorin and to quash the same as illegal.

2.Mr.N.Anandkumar, learned Standing Counsel takes notice for the respondent. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3.The Writ Petition is filed challenging the order passed by the second respondent, dated 4.11.2024, however, the Petitioner has also filed an appeal as against this order before the appellate authority under the Urban Local Bodies Act before the Taxation Appeal Committee. In view of the above the Writ Petition is not maintainable.



4. Accordingly, the Writ Petition stands dismissed. However, the appellate authority namely, the Taxation Appeal Committee, Thoothukudi is directed to dispose of the appeal after affording an opportunity of hearing to the petitioner and others if any, on merits and in accordance with law, within a period of 12 weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous petitions are closed.

20.12.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
vsn

To:

The Commissioner,
Thoothukudi Corporation,
Thoothukudi.



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G.K.ILANTHIRAIYAN., J.

vsn

W.P.(MD)No.31355 of 2024

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