



W.P.(MD)No.8671 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8671 of 2025

and

W.M.P.(MD)No.6483 of 2025

R.Manickam

... Petitioner

-VS-

1.The Commissioner,
Madurai City Municipal Corporation,
Annamaligai, Madurai - 625 002.

2.The Assistant Commissioner,
Madurai City Municipal Corporation,
Zone - 1, (Old Zone No.2),
Alagarkovil Road,
Surveyor Colony, Madurai - 625 007.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned notice issued by the second respondent dated 08.07.2022 in respect of property tax Assessment No.115/346988 and consequential "Distrain" notice issued by the second respondent dated Nil and auash the same.

For Petitioner : Mr.A.George Stepen

For Respondents : Mrs.S.Devasena
Standing Counsel



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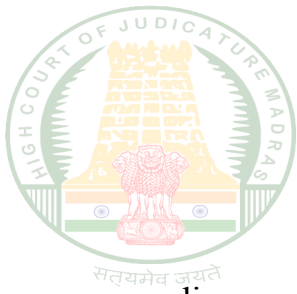
ORDER

This Writ Petition has been filed seeking to quash the impugned order dated 08.07.2022, issued by the second respondent and the consequential distraint notice issued by him.

2. Heard both sides. With the consent of both sides, this Writ Petition is disposed of, at the admission stage itself.

3. There is no merit in the challenge to the impugned demand in this Writ Petition. If at all, the petitioner is aggrieved, he has to file an appeal in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force with effect from 13.04.2023.

4. Considering the fact that the time for filing the appeal has already been expired, this Court is inclined to grant the petitioner an opportunity to file an appeal within 15 days from the date of receipt of a copy of this order, subject to the pre-deposit requirement as may be directed by the Taxation Appeal Committee. Upon filing such an appeal, the appellate authority is directed to



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dispose of the appeal on merits and in accordance with law within a further period of four months thereafter.

5. With the above directions, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

01.04.2025

To:-

- 1.The Commissioner,
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VIVEK KUMAR SINGH, J.

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