



W.P.(MD)No.10006 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10006 of 2025

and

W.M.P.(MD)No.7470 of 2025

Rabeela

... Petitioner

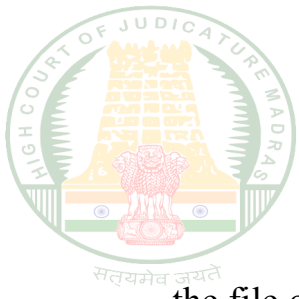
-VS-

1.The Commissioner,
Ottanchatram Municipality,
Dindigul District.

2.The Superintendent/Assistant Revenue Officer,,
Ottanchatram Municipality,
Dindigul District.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned demand notice issued by the first respondent in his proceedings dated 16.07.2021 in respect of old Tax Assessment No.160/10196 currently revised as new Tax Assessment No.160/004/00731, quash the same as illegal and to direct the respondents to re-assess the property tax after providing an opportunity of hearing to the petitioner qua the above Tax Assessment number in compliance with the judgement and decree dated 16.11.2017, made in O.S.No.177/2016 on



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the file of the District Munsif Court, Ottanchatram, pending disposal of the above Writ Petition.

For Petitioner : Ms.S.Mamtha
for M/s.Ajmal Associates

For Respondents : Mr.T.Lenin Kumar
Standing Counsel

ORDER

This Writ Petition has been filed seeking to quash the impugned demand notice issued by the first respondent in his proceedings dated 16.07.2021 in respect of old Tax Assessment No.160/10196, now revised as new Tax Assessment No.160/004/00731 and a consequential direction to the respondents to re-assess the property tax after providing an opportunity of hearing to the petitioner *qua* the above Tax Assessment number in compliance with the judgement and decree dated 16.11.2017, made in O.S.No.177 of 2016, on the file of the District Munsif Court, Ottanchatram.

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



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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 dispose of the appeal on merits and in accordance with law within a further period of one month 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

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To:-
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- 1.The Commissioner,
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Dindigul District.
- 2.The Superintendent/Assistant Revenue Officer,,
Ottanchatram Municipality,
Dindigul District.



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VIVEK KUMAR SINGH, J.

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