BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11469 of 2025
and
WMP (MD) No.8503 of 2025

Om Sadhana Central School
Rep. by its Correspondent
R.Kannan : Petitioner

Vs.

1. The Chairman,
Taxation Appellate Committee
Corporation of Madurai,
Madurai - 625002.

2. The Commissioner,
Corporation of Madurai,
Madurai – 625 002.

3. The Assistant Commissioner Zonal 3,
Corporation of Madurai,
Opp. to Railway Junction, Madurai City,
Madurai – 625 001.

4. The Assistant Revenue Officer,
Corporation of Madurai,
Madurai – 625 002. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, forbearing the respondents from taking any coercive action pertaining to the Property Tax Demand Notice dated 21.03.2025 till the disposal of the petitioner's Appeal dated 28.03.2025.

For Petitioner : Mr.Henry Tiphagne
for Mr.R.Karunanithi

For Respondents : Ms.S.Devasena
Standing Counsel

O R D E R

This Writ Petition has been filed for the issuance of a Writ of Mandamus, forbearing the respondents from taking any coercive action pertaining to the Property Tax Demand Notice dated 21.03.2025, till the disposal of the petitioner's Appeal dated 28.03.2025.

2. Heard the learned counsel for the parties. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3.When the matter was taken up for hearing, the learned counsel for the petitioner would submit that, the petitioner School has been paying property tax every year regularly without any default to the Madurai Corporation. Following a measurement conducted at the school premises, the respondents issued a property tax demand notice for a substantial amount of Rs.14,44,792/-. Challenging the said demand notice, the petitioner has preferred an appeal before the respondent. Therefore, it would suffice if the first respondent is directed to consider and dispose of the petitioner's appeal dated 28.03.2025, in accordance with law, within a reasonable time frame.

4.Considering the limited scope of the prayer now sought for by the petitioner, there shall be a direction to the first respondent to consider the petitioner's appeal dated 28.03.2025 and pass appropriate orders solely on its own merits and in accordance with law, after giving due opportunity to the petitioner, as well as all other persons, who may be interested in the subject matter, within a period of three months from the date of receipt of a copy of this order. Till such time, no coercive action shall be taken against the petitioner, pending disposal of the appeal. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the first respondent to consider the same on its own merits.

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

24.04.2025

Index : Yes / No
Internet : Yes / No

PKN

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VIVEK KUMAR SINGH, J.

PKN

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