



W.P.(MD).No.18179 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 04.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).No.18179 of 2025

and

W.M.P.(MD).No.13934 of 2025

Amrita Vidyalayam Matriculation School,
Represented by its Authorised Signatory,
Gopa Kumar.

.. Petitioner

Vs.

1.The Commissioner,
Thanjavur City Municipal Corporation,
Thanjavur.

2.The Assistant Commissioner,
Thanjavur City Municipal Corporation,
Thanjavur.

3.The Revenue Assistant,
Thanjavur City Municipal Corporation,
Thanjavur.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus, directing the respondents to regularize the Property Tax for the petitioner school in accordance with law and also a direction forbearing the respondents from collecting charges under the head of Solid Waste Management forthwith by considering their appeal dated 10.02.2025 within a time frame as stipulated by this Court.



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For Petitioner : Mr.J.Sankarapandian

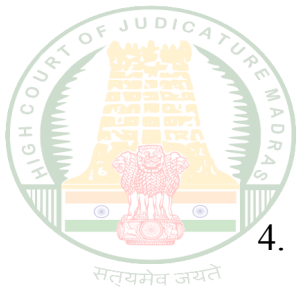
For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

This Writ Petition is taken up for final disposal at the time of admission after hearing the learned counsel for the petitioner and the respondents.

2. The petitioner has filed this Writ Petition for a Mandamus to direct the respondents to regularize the property tax of the petitioner School in accordance with law and to forbear the respondents from collecting charges under the head of solid waste management forthwith by considering the petitioner's appeal dated 10.02.2025.

3. The aforesaid appeal dated 10.02.2025 is purportedly against the assessment order dated 19.10.2024 signed by both the Assistant Commissioner and the Commissioner. Therefore, there is no question of an appeal being filed against the order before the first respondent. At best, the petitioner can invoke the jurisdiction of the first respondent for rectification of the error apparent on the face of record.



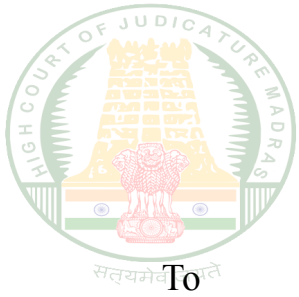
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4. On the other hand, if the petitioner wants to file an appeal, the petitioner has to file an appeal under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, before the Taxation Appeals Committee. Since the petitioner has filed a petition, which appears to be a petition under Section 98 of the aforesaid Act on 10.02.2025, I direct the first respondent to consider and dispose of the same on merits and in accordance with law within a period of ten (10) days from the date of receipt of a copy of this order. It is needless to state that the petitioner shall be heard before the orders are passed. In case an adverse order is passed, it is open for the petitioner to file an appeal before the Taxation Appeals Committee under Section 100 of the Act against the assessment order dated 19.10.2024.

5. With the above liberty, this Writ Petition stands dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

04.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
Lm



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Thanjavur.
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C.SARAVANAN,J.

Lm

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