BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21428 of 2025
and
W.M.P(MD)No.16548 of 2025

S.Srinivasagam ... Petitioner

Vs.

1.The Chairman,
Tax Appellate Committee,
Madurai Corporation,
Madurai District.

2.The Commissioner,
Madurai Corporation,
Madurai District.

3.The Assistant Commissioner,
Madurai Corporation,
Madurai District. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the first respondent to dispose the appeal dated 14.07.2024 filed by the petitioner within a stipulated period as fixed by this Court.

For Petitioner : Mr.V.Varadharajan

For Respondents : M/s.S.Devasena
Additional Government Pleader

ORDER

This writ petition has been filed for a writ of Mandamus to direct the first respondent to dispose the appeal dated 14.07.2024 filed by the petitioner.

2. This is the second round of litigation. Earlier, the petitioner had filed a writ petition in W.P(MD)No.18326 of 2023 to quash the impugned order dated 27.10.2022 bearing reference No.Z2A6/06228/2018 passed by the third respondent therein and to direct the respondents to consider the tax amount already paid as advance tax.

3. The said writ petition was disposed of by this Court by order dated 17.04.2024 with the following observations:

> *7. The petitioner has no case for challenging the assessment made by the third respondent pursuant to the order of this Court dated 11.11.2021 in W.P.(MD) No.20229 of 2021. If at all, the petitioner has to file a statutory appeal under the mechanism prescribed under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998. In other words, such appeal has to be filed before the Taxation Appeals Committee under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998.*
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> *8. Therefore, this Writ Petition is liable to be dismissed. However, liberty is given to the petitioner to file a statutory appeal before the Taxation Appeals Committee in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, within a period of 30 days from the date of receipt of a copy of this order.*

> *9. Pending such time, the respondents shall keep all recovery proceedings in abeyance. All further recovery shall be made subject to the final outcome of the order in the proposed appeal to be filed by the petitioner. In case the petitioner fails to file any appeal within the aforesaid period, the respondents are at liberty to proceed further with the recovery in accordance with law.*

4. Pursuant to the aforesaid order, the petitioner has filed an appeal before the first respondent. However, it has not been disposed of.

5. Considering the same, there shall be a direction to the first respondent to consider and dispose of the petitioner's appeal dated 14.07.2024 subject to the petitioner depositing the required amount as contemplated under the Act. This exercise shall be completed by the first respondent subject to the petitioner pre-depositing the amount within a period of 8 weeks from the date of receipt of a copy of this order.

6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

06.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

1.The Chairman,
Tax Appellate Committee,
Madurai Corporation,
Madurai District.

2.The Commissioner,
Madurai Corporation,
Madurai District.

3.The Assistant Commissioner,
Madurai Corporation,
Madurai District.

C.SARAVANAN, J.

sn

W.P(MD).No.21428 of 2025

06.08.2025