



WEB COPY



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W.P.(MD)NO.9651 OF 2011

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.01.2026

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HON'BLE MRS.JUSTICE R.KALAIMATHI

W.P.(MD)No.9651 of 2011 AND

M.P.(MD)No.2 of 2011

M/s.Jaizar Spintex Private Ltd.,
Rep.by its Managing Director,
P.L.J.Lakshmanan,
Kazhugumalai Road,
Malayankulam,
Sankarankoil Taluk,
Tirunelveli District.

... Petitioner

Vs.

1. The District Collector /
Inspector of Panchayat,
Tirunelveli,
Tirunelveli District.
2. Malayankulam Panchayat,
Malayankulam,
Through its Executive Officer,
Sankarankoil Taluk,
Thirunelveli District.
3. The President,
Malayankulam Village Panchayat,
Sankarankoil Taluk,
Tirunelveli District.



4. S.Kathiresan,
President,
Malayankulam Village Panchayat,
Kuruvikulam Village,
Sankarankoil Taluk,
Tirunelveli District.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records and proceedings pertaining to the order passed by the 4th respondent dated 15.04.2011 and the further order passed by the first respondent in Revision No.A8/1246/2006 dated 01.08.2011 and the consequential distraint notice by the fourth respondent dated 18.08.2011 and quash the same as illegal.

For Petitioner : Mr.K.Chellapandian,
for M/s.Eddy and Embboss.

For Respondents : Mr.T.Amjad Khan,
Government Advocate.

* * *

ORDER

Heard the learned Senior counsel for the writ petitioner and the learned Government Advocate appearing for the respondents 1 and 2.



2. The case on hand pertains to assessment of property tax levied on the writ petitioner for the year 2007-2008. As per Rule 25 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules 1999, for maintaining an appeal against the assessment, the entire tax amount has to be remitted. For the year in question (ie) 2007-2008, the amount comes to Rs.3,12,566/-. It is submitted that this amount has already been paid.

3. We therefore direct the second respondent to dispose of the appeal on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. We make it clear that we have not gone into the merits of the matter. This writ petition stands disposed off accordingly. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.SWAMINATHAN, J.) & (R.KALAIMATHI, J.)
6th January 2026

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

PMU



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4

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G.R.SWAMINATHAN, J.

AND

R.KALAIMATHI, J.

PMU

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1. The District Collector /
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2. Malayankulam Panchayat,
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