(2007) 02 MAD CK 0297

In the Madras High Court

Case No : Writ Petition No. 15572 of 1999 and Writ Appeal No. 3809 of 2002

Dr. V. Murugesan APPELLANT

Vs

The Commissioner, Pollachi Municipality and The Executive Officer, Pollachi Municipality RESPONDENT

Date of Decision : 13-02-2007

Acts Referred:

Citation : (2007) 02 MAD CK 0297

Hon'ble Judges : P. Sathasivam, J;N. Paul Vasanthakumar, J

Bench : Division Bench

Advocate : G. Sankaran, for the Appellant; No appearance, for the Respondent

Judgement

P. Sathasivam, J.—Aggrieved by the House Tax Demand dated 13.04.1999 and special notice dated 31.03.1999 of the first respondent-Municipality and special notice dated 09.03.1999 of the second respondent, the petitioner has filed W.P. No. 15572 of 1992 to quash the same on various grounds.

2. W.A. No. 3809 of 2002 is directed against the order of the learned single Judge dated 25.10.2002 made in W.P. No. 39396 of 2002, in and by which, the learned Judge has dismissed the above writ petition.

3. Heard the learned Counsel for the petitioner/appellant as well as the respondents-Municipality.

4. Though the impugned proceedings specifically state that if the petitioner/ appellant is aggrieved of the demands made, he is free to make an appeal to the Taxation Appeal Committee within a period of 15 days, the petitioner has filed the above writ petition before this Court.

5. According to the learned Counsel for the petitioner/appellant, at the relevant time, the Taxation Appeal Committee was not functioning, which made him to file the writ petitions. In the counter affidavit filed by the Municipality dated 22.09.2003, the Commissioner, Pollachi Municipality, has stated that the Taxation

Appeal Committee is functional and that the petitioner can work out his remedy, if he is so advised, by filing appeal. Apart from this, the learned Counsel for the respondent-Municipality, at the time of hearing of the writ petition, has also expressed that the Taxation Appeal Committee is available and it is for the petitioner to file an appeal.

6. Taking note of the grievance expressed and the points raised, we are of the view that it is for the petitioner to work out his remedy by filing an appeal before the Taxation Appeal Committee. It is also relevant to refer that, pursuant to the orders of this Court, the petitioner has paid a sum of Rs. 2,00,000/- to the respondent to the credit of House Tax Demand. In view of the same, the petitioner is permitted to file an appeal before the Taxation Appellate Committee within a period of 15 days from the date of receipt of a copy of this order. If such appeal is filed, it is for the Taxation Appellate Committee to consider and dispose of the same on merits and in accordance with law within a period of 60 days thereafter.

7. In view of the compliance of the conditional order and payment of Rs. 2,00,000/- towards tax arrears, the impugned order shall not be given effect to till final decision being taken by the Taxation Appeal Committee.

8. In view of our above mentioned conclusion, the petitioner is permitted to file similar appeal before the Taxation Appeal Committee in respect of special notice dated 20.03.2000 and subsequent order of the Commissioner, Pollachi Municipality, in his proceedings No. 15679/99/A1 dated 11.10.2002 within a period of two weeks from the date of receipt of a copy of this order. If such appeal is filed as directed above, the Taxation Appeal Committee is directed to consider and pass orders in accordance with law within a period of 60 days thereafter.

9. As stated earlier, in view of the fact that the petitioner/appellant had deposited a sum of Rs. 2,00,000/-, both the impugned proceedings shall not be implemented till final decision being taken by the Taxation Appeal Committee.

10. The writ petition and writ appeal are disposed of accordingly. No costs.