



W.P.(MD).No.15976 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 03.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

**W.P.(MD).No.15976 of 2023
and
W.M.P.(MD).No.13383 of 2023**

K.Parameswaran

... Petitioner

Vs.

1.The Appellate Tax Authority,
Pannaikadu Town Panchayat,
Dindigul District.

2.The Executive Officer,
Pannaikadu Town Panchayat,
Dindigul District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned notice issued by the second respondent vide his proceedings Na.Ka.No.90/2023 dated 20.06.2023 and quash the same as illegal.

For Petitioner : Mr.C.Mayilvahana Rajendran

For Respondents : Mr.M.Sarangan,
Additional Government Pleader.



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ORDER

This Writ Petition is filed challenging the proceedings dated 20.06.2023.

2. The contention of the petitioner is that the property assessed to tax is coming under C-Zone. The similarly placed persons were also considered under C-Zone only. However, the respondents have imposed property tax applicable to A-Zone, for which the petitioner has preferred an appeal before the Tax Appellate Authority and the same is pending. But the 2nd respondent without waiting for the appellate authority order, has fixed the property tax as if it is coming under A-Zone and is coercing the petitioner to pay the tax. Pending appeal, the 2nd respondent has no authority to collect tax.

3. Therefore, this Court is quashing the impugned order. After the disposal of the Appeal and based on the orders of the Appellate Authority, the second respondent shall take further action. The Appellate Authority shall dispose the appeal after giving opportunity to the petitioner, within a period of four (4) months from the date of receipt of a copy of this order.



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WEB COPY 4. In view of the above, this Writ Petition is allowed in above terms.

There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

03.07.2023

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

To

1.The Appellate Tax Authority,
Pannaikadu Town Panchayat,
Dindigul District.

2.The Executive Officer,
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S.SRIMATHY, J.

Nsr

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