

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 01.07.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.8114 OF 2014
AND
M.P.NO.1 OF 2014

M/s. Srivatsa Real Estates Pvt. Ltd.,
rep. by its Managing Director,
Mr.C.S.Ramasamy
Chokkamputhur Road,
Coimbatore.

...Petitioner

Vs.

1. The Commissioner,
Municipal Administration and Water Supply Dept.
Chepauk, Chennai - 600 005.
2. The Commissioner,
Coimbatore Municipal Corporation
Coimbatore.
3. The Assistant Commissioner,
South Zone, Coimbatore Municipal Corporation,
Coimbatore.
4. The Assistant Commissioner (Revenue),
Coimbatore Municipal Corporation,
Coimbatore.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the respondent in Assessment No. 77184825, dated 13.12.2013, and to quash the same, and consequently, to direct the respondents 2 to 4 to refund the amount.

For Petitioner :Mr.B.Nedunchezhiyan

For Respondent-1 :Mr.A.Zakir Hussain
Government Advocate

For Respondents 2 to 4:Mr.R.Sivakumar

O R D E R

Heard Mr.B.Nedunchezhiyan, the learned counsel appearing for the petitioner, Mr.A.Zakir Hussain, learned Government Advocate for first respondent, and Mr.R.Sivakumar, learned counsel for respondents 2 to 4.

2. The petitioner has filed this Writ Petition, challenging the assessment of vacant land tax levied on the petitioner, pursuant to the assessment, dated 13.12.2013.

3. It is not in dispute that the petitioner has paid entire vacant land tax, and now, he has challenged the assessment, and thereby, seeks for refund of the tax, which was remitted by them.

4. The case of the petitioner is that, in terms of G.O.Ms.No.151, dated 20.08.2009, procedure has been prescribed for refund of vacant land tax, but the respondent, without following the procedure, has levied the tax. Further, it is contended that, in the year 2007, there was a building in the Petition premises, for which, property tax has been paid, and therefore, question of levying vacant land tax does not arise. Further, the petitioner obtained permission for construction of the building from 28.05.2010 to 27.05.2013, out of which, two years are exempted from payment of vacant land tax, as per the resolution of the respondent/Municipal Corporation, dated 31.10.2003. These issues have been raised by the petitioner, in their representation, dated 03.01.2014, which has been received by the respondents, as could be seen from the postal acknowledgment card, filed in the typed set of papers. Since the petitioner has not been favoured with any response, they are before this Court, with this Writ Petition.

5. In the light of the above contentions raised by the petitioner, there will be a direction to the second respondent to consider the petitioner's representation, dated 03.01.2014, and pass appropriate orders on merits and in accordance with law, after verifying all the facts, and before passing the order, the petitioner should be afforded an opportunity of personal hearing. The said exercise shall be complied with by the second respondent, within a period of four weeks from the date of receipt of a copy of this order.

6. The Writ Petition is disposed of, accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
Municipal Administration and Water Supply Dept.
Chepauk, Chennai - 600 005.
2. The Commissioner,
Coimbatore Municipal Corporation
Coimbatore.
3. The Assistant Commissioner,
South Zone, Coimbatore Municipal Corporation,
Coimbatore.
4. The Assistant Commissioner (Revenue),
Coimbatore Municipal Corporation,
Coimbatore.

Copy to

The Section Officer,
ER Section, High Court, Madras.

+1cc to Mr.B.Nedunchezhiyan, Advocate Sr.37363

Writ Petition No.8114 of 2014

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srg 25/07/2016

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