

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.11.2016

CORAM

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.2168 of 2011

Mr.Ramesh Chand

.. Petitioner

Versus

1 The Commissioner

Coimbatore City Municipal Corporation
Town Hall, Coimbatore 1.

2 The Asst. Commissioner

West Zone,
Coimbatore City Municipal Corporation
R.S.Puram, Coimbatore 2.

.. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, Directing the respondents to adjust the excess amount paid by the petitioner in future demand as per the order of the Taxation Appellate Tribunal order in T.A.T. No. 325/2001/A2 dated 31.10.2001 in New Assessment No.110582 in the property tax of the petitioner.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondents : Mr.R.Sivakumar

Standing Counsel

O R D E R

The case of the petitioner is that he is the owner of the property bearing the Door No.36-37 Periyasamy Road, R.S.Puram West, Coimbatore 641002 which is assessed to property tax under New Assessment No.110582. The respondents levied property tax for the period 01.10.1997 to 30.09.1998 and for the purpose of determining the tax, they had assessed the monthly rental value at Rs.1,933/-. Aggrieved against the order, the petitioner had preferred an appeal before the Taxation Appellate Tribunal, Coimbatore in TAT.No.325/2001/A2 dated 31.10.2001 and consequently the property tax was reduced from Rs.1,933/- to Rs.1,082/-. It is the petitioner's grievance that despite the said order of the Appellate Tribunal, the respondents have neither reduced the tax nor effected the order of the Taxation Tribunal.

2. In this connection, the petitioner has given a representation to the respondents on 28.12.2010 requesting them to adjust the excess amount paid by the petitioner in the future assessments.

3. Mr.R.Sivakumar, learned Standing counsel for the respondents would submit that against the order of the Taxation Tribunal an appeal has been preferred before the District Court with a delay and since the delay application was dismissed, a revision has been preferred in CRP No.3836 of 2011 before this Court and the same is pending. In these circumstances the learned counsel for the respondents would submit that the respondents may be given the liberty to decide the representation made by the petitioner on its own merits.

4. Hence, there shall be a direction to the first respondent to consider the petitioner's representation dated 31.10.2001 on its own merits and pass orders in accordance with law within a period of four weeks from the date of receipt of a copy of this order. The petitioner is directed to furnish a copy of the representation to the respondents alongwith this order. I make it clear that I have not expressed any of my views touching upon the merits of the petitioner's claim.

6. With the above observation the Writ Petition stands disposed of. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

jv

To

1 The Commissioner
Coimbatore City Municipal Corporation
Town Hall, Coimbatore 1.

2 The Asst. Commissioner
West Zone,
Coimbatore City Municipal Corporation
R.S.Puram, Coimbatore 2.

+1 cc to M/s.R.Sivakumar Advocate sr 63156

+1 cc to M/s.B.Nedunchezhiyan Advocate sr 63352

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