IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.07.2017

CORAM:

THE HONOURABLE MS.JUSTICE V.M.VELUMANI

C.R.P.(NPD)No.2446 of 2009

A.Arunaraj .. Petitioner

Vs.

The Coimbatore City Municipal Corporation,
Rep. by its Commissioner,
Coimbatore.
.. Respondent

PRAYER: Civil Revision Petition filed under Article 227 of the Constitution of India, against the judgment and decree passed in C.M.A.No.97 of 2004 on the file of the Principal District Court, Coimbatore, dated 02.04.2008 against the order passed in T.A.T.No.33 of 2000/V on the file of the Tax Appellate Tribunal, Coimbatore, dated 23.04.2004 and to set aside the same.

For Petitioner : Mr.S.Gunalan

For Respondent : Mr.R.Sivakumar

ORDER

The petitioner is the owner of the property in question. The petitioner's property in question was assessed by the respondent for a property tax of Rs.475/- for the building and Rs.6,109/- for the vacant land.

2. The petitioner filed T.A.T.No.33 of 2000/V challenging the said assessment. According to the petitioner, the vacant land is an agricultural land and the petitioner is cultivating coconut plant and also built a house for his own use and he has not let out it to any of the third parties for rent. The Tribunal, considering the objection of the petitioner and documents filed by the petitioner, held that the vacant land is an agricultural land and reduced the tax assessed by the respondent for both building and vacant land to Rs.380/- from Rs.475/- and Rs.5,499/- from Rs.6,109/-, respectively. The petitioner filed CMA.No.97 of 2004 against the said order, dated 23.04.2004 in T.A.T.No.33 of 2000/V. The learned Principal District Judge, Coimbatore has dismissed the appeal and confirmed the order of the Tribunal. Against the said order, the present CRP is filed.

3. The learned counsel appearing for the petitioner has submitted that under Section 121 (5)(a) of the Coimbatore City Municipal Corporation Act, agricultural lands are exempted from vacant land tax. Tribunal having

accepted the documents filed by the petitioner and having held that vacant land is agricultural land ought to have exempted the same from Vacant Land Tax. The learned counsel for the petitioner further contended that the building in question is an agricultural land owned by the petitioner and the agricultural land is exempted from property tax. The Tax Appellate Tribunal as well as the authority failed to consider the nature and location of the building and the Tax assessed for the building is excessive.

4. The learned counsel for the respondent has submitted that in Section 121 (5)(a), there is no exemption for the agricultural land and building, which is appended to the land and the respondent-Corporation has properly assessed the property tax for the building and the land for the property tax. The Tax Appellate Tribunal as well as the appellate judge have appreciated the facts properly and rejected the contention of the counsel for the petitioner.

5. Heard the learned counsel appearing for both sides and perused the materials available on record.

6. The contention of the learned counsel for the petitioner is that the agricultural land is exempted from property tax as per Sec.121 (5) (a) of the Coimbatore City Municipal Corporation Act, 1981 is without merits. The

contention of the learned counsel for the respondent that in Section 121 (5)(a) of the Coimbatore City Municipal Corporation Act, there is no exemption for the agricultural land from Property Tax has considerable force. As per Sec.121 (5)(a) of the Coimbatore City Municipal Corporation Act, 1981, the council has power to levy property tax on the land used exclusively for agricultural purpose at such proportions as it may fix at the annual value calculated in the manner specified in 121 (5) (b). A reading of Section 121 (5) (a) makes it very clear that Municipal Council has power to assess and collect land tax for the vacant and also including agricultural land. The general exemption from property tax is contained in Section 123 of the Act. In the exemptions mentioned therein agricultural land are not included. In view of the above said Sections, the orders passed by the Tax Appellate Tribunal and appellate authority do not suffer from any irregularity and the Civil Revision Petition is dismissed as devoid of merits. No costs.

18.07.2017

Speaking Order/Non-speaking Order
Index :Yes/No
pvs

To

1. The Principal District Court, Coimbatore
2. The Tax Appellate Tribunal, Coimbatore

V.M.VELUMANI, J.

pvs

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