IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2017

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.25934 of 2004
and
W.P.M.P.No.31509 of 2004

Roshan .... Petitioner

Vs.

The Commisioner,
Coimbatore Municipal Corporation,
Coimbatore ... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the respondent relating to the impugned notice dated 12.08.2003 in Assessment No.2/111727/04/A3/W-49 and quash the same and directing the respondent to re-assess the value of the petitioner's building at Door No.198 West Thiru Venkatasamy Road, R.S.Puram, Coimbatore-641 002 as per the order dated 25.04.2000 passed by the Taxation Appellate Tribunal in No.135/2000 Coimbatore Municipal Corporation.

सत्यमेव जयते

For Petitioner : Mr.R.T.Doraisamy

For Respondent : MrJ. Sathya Narayana Prasad

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O R D E R

The petitioner has filed the writ petition challenging the notice in Assessment No.2/111727/04/A3/W-49 issued by the respondent corporation dated 12.08.2003 and consequently direct the respondent to reassess value of the petitioner's building at Door No.198 West Thiru Venkatasamy

http://www.judis.nic.in

Road, R.S.Puram, Coimbatore-641 002 .

2. The petitioner is the owner of the building which was originally constructed by the mother of the petitioner. In an earlier occasion, when the petitioner's mother was alive, the respondent corporation assessed the property tax and issued demand notice on 28.11.1997 demanding the tax to be paid to the tune of Rs.11,20,698/- from 1991 onwards ignoring the tax period up to 1995. After receiving the said notice dated 28.11.1997, the petitioner's mother, approached the respondent for reassessment of the value of the building. Since the respondent did not reassess the property as requested by the petitioner's mother, she filed an appeal before the Taxation Appeal No.135/2000 before the Taxation Appellate Tribunal, Coimbatore Municipal Corporation. Thereafter, the Tribunal, by its order dated 25.04.2000 issued a direction to the authorities to reassess the property tax.

3. Learned counsel for the respondent, on instruction, would submit that reassessment of the property as ordered by the Taxation Appellate Tribunal, Coimbatore Municipal Corporation, was not done by the authority. Hence, he prays for a further period of three months time to implement the order of the Tribunal. Accordingly, respondent corporation is directed to reassess the value of the property as directed by the Taxation Appellate Tribunal, Coimbatore Municipal Corporation, in No.135/2000 Coimbatore

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Municipal Corporation dated 25.04.2000.

With the above observation, the writ petition is disposed of. No costs. Consequently connected miscellaneous petition is closed.

18.09.2017

gv

Speaking/Non-speaking order

Index : Yes/No

To

The Commisioner,
Coimbatore Municipal Corporation,
Coimbatore

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M.DHANDAPANI,J.

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