IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.09.2018

C O R A M

THE HON'BLE Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.4496 of 2018
and
WMP No.5524 of 2018

G.B.J. Hotel Pvt. Ltd.,
Rep. by its Managing Director,
Mr.G.Balasubramanian,
164, 165, Avinashi Road,
Coimbatore-4. ...Petitioner

vs

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

2.Assistant Commissioner,
Coimbatore-North Zone,
Coimbatore Municipal Corporation,
Coimbatore. ...Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus to call for the records of the first respondent demand notice dated 23.07.2017 in assessment No.40413645 to 40413655 and quash the same and consequently direct the respondent to assess the property tax in accordance with law.

For petitioner : Mr.N.Vignesh
For Respondents: Mr.S.Saravanan

O R D E R

The petitioner is aggrieved against the demand notice calling upon the petitioner to pay property tax to the tune of Rs.22,61,467/- in one demand and Rs.16,15,465/- in another demand.

2.Heard the learned counsel appearing for the petitioner and the learned counsel appearing for the respondents.

3.The only grievance of the petitioner before this Court is that the impugned demand notices were issued without passing an order of final assessment on the petitioner's property. It is also contended that the proper procedure, which is to be followed mandatorily, has not been followed for arriving at the quantum of tax demanded in the impugned proceedings.

4. Learned counsel appearing for the respondent Corporation submitted that the impugned demand was made in respect of the petitioner's property after following all the procedures, however, he submitted that the file pertaining to the petitioner property does not contain the assessment order. Since it is specifically pleaded before this Court that the impugned demand was made without making any assessment order, it is duty of the respondent Corporation to satisfy this Court as to whether any assessment order was passed in this case before making the impugned demand. Since the respondents are not in a position to satisfy this Court by placing the assessment order, this Court is left with no other option except to dispose the writ petition in the following manner:

The respondents shall pass fresh order of assessment after following the procedure contemplated under the relevant enactment, also by giving an opportunity of hearing to the petitioner. Such exercise shall be done by the respondents within a period of four weeks from the date of receipt of a copy of this order. Till an order is made, the impugned demands shall be kept in abeyance and based on the fresh assessment order, it is open to the respondent either to issue fresh demand notice or to go ahead with the impugned demand, accordingly. It is also made clear that this Court is not expressing any view on the merits of the assessment, as it is for the Assessing Officer to consider and pass orders. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

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

2.Assistant Commissioner,
Coimbatore-North Zone,
Coimbatore Municipal Corporation,
Coimbatore.

+ 1 cc to Mr. S. Saravanan, Advocate Sr.62360
+ 1 cc to Mr. B. Nedunchezhiyan, Advocate sr.62382

W.P.No.4496 of 2018

VGII(CO)
EU(28/09/2018)