IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.11.2018

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THE HONOURABLE Mr.JUSTICE D.KRISHNAKUMAR

W.P.No.3569 of 2011
and M.P.No.2 of 2011

K.Hariharan ...Petitioner

vs.

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

2.The Asst. Revenue Officer,
South Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 1. ...Respondents

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus, to call for the records of the second respondent in Assessment No.224636, dated 1.4.2008 and quash the same and direct the second respondent to made revisional assessment in accordance with the rules and recommended guidelines.

For Petitioner : Mr.B.Nedunchezhiyan
For Respondents : Mr.R.Sivakumar

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O R D E R

According to the petitioner, G.O.Ms.No.150, Municipal Administration and Water Supply (Elcc.) Department dated 12.11.2007 has been issued directing the municipalities and other local administration authorities to strictly follow the rules and relevant guidelines with effect from 1.4.2008 for revising the property tax and determination of annual rental value of properties. The respondent without following the said G.O., guidelines for fixing the property tax and also the order passed by the Taxation Appellate Tribunal and without assigning any reason, the respondent has determined the property tax. Hence, the petitioner made representation on 29.12.2009. Since there is no response to the said representation, the petitioner has filed the present writ petition before this Court to set aside the impugned order passed by the second respondent, dated 1.4.2008.

2. Learned counsel for the petitioner relied upon the order passed by this Court in the case of J.RAVICHANDRAN VS. THE COMMISSIONER, COIMBATORE CITY MUNICIPAL CORPORATION AND TWO OTHERS [W.P.No.20126 of 2009, dated 6.10.2009] wherein this Court allowed the writ petition on the ground that the impugned order is in violation of the Government orders.

3. Learned Standing counsel appearing for the respondents would submit that the assessment order passed by the respondent Corporation is in accordance with the guidelines issued by the Government and the writ petition is liable to be dismissed

4. Heard the learned counsel for the petitioner, learned Standing counsel appearing for the respondents and perused the materials available on record.

5. On a perusal of the impugned assessment order, the respondent has not followed the guidelines issued by the Government and also no material has been placed before this Court to show that the respondent has followed the guidelines issued by the Government. Therefore, following the earlier order passed by this Court cited supra, the impugned order passed by the second respondent is quashed. Consequently, the second respondent is directed to undertake a revision in accordance with the Government orders, within a period of three weeks from the date of receipt of a copy of this order, after providing opportunity to the petitioner. Till such time, the petitioner shall pay pre-revised rate towards property tax.

Writ petition is allowed with the above directions. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vaan

To

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

2. The Asst. Revenue Officer,
South Zone,
Coimbatore City Municipal Corporation, Coimbatore - 1.

+1cc to Mr.R.Sivakumar, Advocate, S.R.No.82020
+1cc to Mr.B.Nedunchezhian, Advocate, S.R.No.81809

W.P.No.3569 of 2011
and M.P.No.2 of 2011

CA(CO)

rrs 26/12/2018