

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.11.2018

CORAM

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

C.R.P.(NPD) Nos.666 & 667 of 2013

and

M.P.Nos.1 & 1 of 2013

The Commissioner,
Coimbatore City Municipal Corporation,
Big Bazaar Street,
Coimbatore. ... Petitioner in both CRPs.

...Vs...

1. K.Srinivasan ... Respondent in CRP No.666 of 2013

1. T.Ravichandran

2. T.Prakash ... Respondents in CRP No.667 of 2013

Prayer in C.R.P.No.666 of 2013: The Civil Revision Petition filed under Article 227 of the Constitution of India, to set aside the order of the Principal District Judge, Coimbatore pertaining to its proceeding in I.A.No.876 of 2002 in C.M.A. C.F.R.No.15038 of 2002 order dated 31.03.2011 and consequently allow the I.A.No.876 of 2002 and allow this revision petition.

Prayer in C.R.P.No.667 of 2013: The Civil Revision Petition filed under Article 227 of the Constitution of India, to set aside the order of the Principal District Judge, Coimbatore pertaining to its proceeding in I.A.No.168 of 2003 in C.M.A. C.F.R.No.2506 of 2003 order dated 31.03.2011 and consequently allow the I.A.No.168 of 2003 and allow this revision petition.

For Petitioner : Mr.R.Sivakumar
in both Petitions

For Respondents : Mr.B.Neudnchezhiyan
in both Petitions

C O M M O N O R D E R

These Civil Revision Petitions have been filed by the Commissioner, Coimbatore City Municipal Corporation, challenging

the dismissal order dated 31.03.2011 in I.A.Nos.876 of 2002 and 168 of 2003 in C.M.A.C.F.R. Nos. 15038 of 2002 and 2506 of 2003 respectively, passed by the learned Principle District Judge, Coimbatore.

2. The petitioner is the Commissioner of Coimbatore City Municipal Corporation, Coimbatore. The property tax was revised by them for the Coimbatore area effective from 01.04.1993 onwards. The respondents in both the Civil Revision Petitions challenged the assessment of property tax on their respective properties by filing appeals before the Taxation Appellate Tribunal. The Taxation Appellate Tribunal by its orders reduced the property tax. Aggrieved by the reduction of the property tax, the petitioner/Corporation preferred an appeal before the learned Principal District Judge, Coimbatore in CMA CFR.Nos.15038 of 2002 and 2506 of 2003 respectively. There was a delay of 164 days in filing the appeal in C.M.A.C.F.R.No.2506 of 2003 and 43 days in filing the appeal in C.M.A.C.F.R. No.15038 of 2002 by the petitioner/Corporation. I.A.No.168 of 2003 is the condone delay application filed by the petitioner in C.M.A.C.F.R.No.2506 of 2003 and I.A.No.876 of 2002 is the condone delay application filed in C.M.A.C.F.R.No.15038 of 2002. Both the I.A's were dismissed by a common order dated 31.03.2011 passed by the learned Principal District Judge, Coimbatore.

3. Aggrieved by the dismissal of I.A.Nos.876 of 2002 and 168 of 2003, the instant Civil Revision Petitions have been filed by the Commissioner of Coimbatore City Municipal Corporation. The reason given by the petitioner for condonation of delay is that due to administrative reasons, the petitions could not be filed on time. Further they have stated that the property tax was drastically reduced by the Taxation Appellate Tribunal without any basis.

4. This Court, while considering similar revision petitions in respect of the same common order dated 31.03.2011 has allowed the revision petitions filed by the petitioner Corporation on condition that the petitioner in respect of civil revision petition should pay a sum of Rs.5,000/- each to the respective learned counsel appearing for the respondents in those civil revision petition within a period of three weeks from the date of receipt of copy of the said order.

5. This Court has perused the order dated 03.03.2007 passed by this Court in a similar batch of civil revision petitions and is in agreement with the view taken by the learned single Judge. Accordingly, the instant Civil Revision Petitions are also allowed by setting aside the orders passed by the learned District Principle Judge, Coimbatore in I.A.Nos.876 of 2002 and 168 of 2003 in C.M.A.C.F.R. Nos. 15038 of 2002 and 2506 of 2003

respectively, on condition that the petitioner in the respective Civil Revision Petitions shall pay a sum of Rs.5,000/- (Rupees Five Thousand only) each to the learned counsel appearing for the respective respondents in these Civil Revision Petitions within a period of three weeks from the date of receipt of a copy of this order. Connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The learned Principal District Judge,
Coimbatore.
2. The Commissioner,
Coimbatore City Municipal Corporation,
Big Bazaar Street, Coimbatore.

+1cc to Mr.B.Neudnchezhiyan, Advocate, S.R.No.78476

+1cc to Mr.R.Sivakumar, Advocate, S.R.No.78573

C.R.P. (NPD) Nos.666 & 667 of 2013
and

M.P.Nos. 1 & 1 of 2013

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