

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.02.2018

CORAM

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

WP.No.15110 of 2008
& M.P.No.1 of 2008

K.S.Prakash

...Petitioner

Vs.

- 1.The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 1.
2. The Assistant Commissioner,
(North Zone)
Coimbatore City Municipal Corporation,
Bharathiar Road,
Coimbatore - 37.

...Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Declaration, declaring that the assessment of property tax made to Tax Assessment Old No.324559, New No.323996 of the property situated at Municipal Ward No.12, at Door No.11-H, Dhanalakshmi Nagar Extension, Krishnarayapuram Village, Coimbatore - 44, for the period from 01.10.1983 to 01.10.2007 is illegal and unconstitutional and consequently issue a direction forbearing the respondents from collecting the assessed tax for Assessment Old No.324559, New No.323996, by following the provisions contained in the Coimbatore City Municipal Corporation Act, 1981.

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

ORDER

This writ petition has been filed challenging the property tax assessment made in Old No.324559, New No.323996 of the property situated at Municipal Ward No.12, at Door No.11-H, Dhanalakshmi Nagar Extension, Krishnarayapuram Village, Coimbatore - 44, for the period from 01.10.1983 to 01.10.2007.

2. Heard the learned counsel for the petitioner, learned counsel for the respondents and perused the materials available on record.

3. It is contended by the learned counsel for the petitioner that as per Section 168 of the Coimbatore City Municipal Corporation Act, the respondents can levy tax only for a period of 6 years and in this case, they have demanded tax for 24 years. Hence, the impugned order is liable to be set aside.

4. The learned standing counsel for the respondents submitted that the 2nd respondent is ready to pass orders afresh, considering the grievance expressed by the petitioner.

5. In the light of the above facts and submissions of the learned standing counsel for the respondent, the order impugned in this writ petition is set aside. The 2nd respondent shall pass orders afresh, taking note of the Section 168 of the Chennai City Municipal Corporation Act, after providing an opportunity of hearing to the petitioner.

6. With the above observation and direction, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

pvs

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Town Hall, Coimbatore - 1.
2. The Assistant Commissioner
(North Zone),
Coimbatore City Municipal Corporation,
Bharathiar Road,
Coimbatore - 37.

+1cc to M/s.B.Nedunchezian, Advocate Sr.No.10137

RR(CO)

sm:5.3.2018

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