In the High Court of Judicature at Madras

Dated : 25.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.3525 to 3528 of 2012 &
MP.Nos.1,1,1,1,2,2,2 and 2 of 2012

The Auditor's Association of Southern India, rep.by its Secretary Mr.M. Baskar ...Petitioner in all WP's

Vs

1.The Commissioner, Coimbatore Municipal Corporation, RS Puram West, Coimbatore-2.

2.The Taxation Appeal Tribunal, Coimbatore Corporation, Coimbatore Office, Coimbatore. ...Respondents in all WP's

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Mandamus

(i) directing the 1st respondent to forthwith comply with the orders passed by the Taxation Appeal Tribunal in Appeal No.189/98 dated 31.8.1998 by making fresh assessment of the property tax furnishing the worksheet for the petitioner in old assessment No.142399 and new assessment No.112461 and consequently direct the 1st respondent to adjust the excess amount paid if any by the petitioner towards the future property tax dues payable by the petitioner (WP.No.3525 of 2012);

(ii) directing the 1st respondent to forthwith comply with the orders passed by the Taxation Appeal Tribunal in Appeal No.191/98 dated 31.8.1998 by making fresh assessment of the property tax furnishing the worksheet for the petitioner in assessment old No.142402 new No.112464 and consequently direct the 1st respondent to adjust the excess amount paid if any by the petitioner towards the future property tax dues payable by the petitioner (WP.No.3526 of 2012);

(iii) directing the 1st respondent to forthwith comply with the orders passed by the Taxation Appeal Tribunal in Appeal No.190/98 dated 31.8.1998 by making fresh assessment of the property tax furnishing the worksheet for the petitioner in assessment Old No.142401 new No.112463 and consequently direct the 1st respondent to adjust the excess amount paid if any by the petitioner towards the future property tax dues payable by the petitioner (WP.No.3527 of 2012); and

(iv) directing the 1st respondent to forthwith comply with the orders passed by the Taxation Appeal Tribunal in Appeal No.188/98 dated 31.8.1998 by making fresh assessment of the property tax furnishing the worksheet for the petitioner in assessment Old No.142403 new No.112465 and consequently direct the 1st respondent to adjust the excess amount paid if any by the petitioner towards the future property tax dues payable by the petitioner (WP.No.3528 of 2012).

For Petitioner in all WP's	:	Mr.M.L.Joseph for M/s.Chennai Law Associates
For Respondent-1 in all WP's	:	Mr.R.Sivakumar

COMMON ORDER

Heard both.

2. The petitioner is an association of auditors and they are registered under the provisions of the Societies Registration Act.

3. The petitioner seeks for the issuance of a Writ of Mandamus to direct the first respondent to comply with the orders passed by the second respondent in the appeals by making a fresh assessment in respect of the property tax by furnishing a working sheet.

4. Pursuant to the orders passed by the second respondent dated 31.8.1998, it is seen that the property tax, which was initially fixed by the respondent - Corporation, was drastically reduced.

5. The learned Standing Counsel for the first respondent submits that in view of such drastic reduction by the Tribunal in more than 500 cases, appeals were preferred to the District Court, Coimbatore along with delay condonation petitions and those delay condonation petitions were dismissed. The orders dismissing the delay condonation petitions were challenged before this Court by filing civil revision petitions, which were allowed and the delay was condoned and the respondent - Corporation is effectively contesting the matters before the District Court, Coimbatore. However, in the instant case, no such appeal is preferred by the respondent - Corporation challenging the order passed by the second respondent and the reasons for not preferring the appeal are not clear.

6. The learned counsel for the petitioner is well justified in contending that there cannot be a revision of property tax contrary to the decision of the Tribunal for the period, for which, the Tribunal took a decision.

7. However, the petitioner cannot state that eternally, revision of property tax cannot be done on the buildings owned by them, as the orders passed by the Tribunal were only for a specified period. Thus, if the orders passed by the Tribunal attained finality, there is no other option for the respondent - Corporation to issue the revised demand in pursuance of the orders passed by the second respondent.

8. For the above reasons, the writ petitions are disposed of by directing the respondent - Corporation to issue revised demand in accordance with the decision taken by the second respondent in Appeal Nos.188 to 191/98 dated 31.8.1998. Such demand shall be a provisional demand and if the petitioner has any objections, it is well open to the petitioner to raise their objections, after which, a final assessment order shall be passed and tax shall be demanded. It goes without saying that if there has been a subsequent general revision within the limits of the respondent - Corporation or there are any other reasons for revision of property tax for the buildings owned by the petitioner, it is well open to the respondent - Corporation to initiate fresh action in accordance with law. No costs. Consequently, the connected MPs are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To
1.The Commissioner,
Coimbatore Municipal Corporation,
RS Puram West, Coimbatore-2.

2.The Taxation Appeal Tribunal,
Coimbatore Corporation, Coimbatore Office,
Coimbatore.

+1cc to Mr.R.SIVAKUMAR, Advocate, S.R.No. 50626

WP.Nos.3525 to 3528 of 2012 &
MP.Nos.1,1,1,1,2,2,2 & 2 of 2012

SS(CO)
TR(11/08/2018)