

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 16.08.2018
CORAM
THE HONOURABLE Mr.JUSTICE V.BHARATHIDASAN

W.P.No. 12980 & 13077 of 2004
and
W.M.P.Nos. 15269 of 2004
&
54 of 2010

K. Durairaj ... Petitioner in W.P.12980/2004
M.Ratnasamy ... Petitioner in W.P.13077/2004

Vs

1. Assistant Commissioner,
Western Zone No.3,
Corporation of Coimbatore,
Coimbatore -2

2. The Commissioner,
Corporation of Coimbatore,
Town Hall,
Coimbatore-1

3. The Commissioner of
Municipal Administration,
Chepauk, Chennai - 600 005

.. Respondents in W.P.12980/2004

1. Assistant Revenue Officer,
Coimbatore (West),
Corporation of Coimbatore,
Coimbatore.

2. The Commissioner,
Corporation of Coimbatore,
Coimbatore.

3. The Commissioner of Municipal,
Administration, Chepauk,
Chennai - 600 005.

.. Respondents in W.P.13077/2004

PRAYER in W.P.No.12980 of 2004: Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of declaration declaring that the assessment of property tax made to Tax Assessment NO.194881 for the property situated at Ward No.61, Survey No.546, Plot NO.20, Telungupalayam Village, Coimbatore is illegal and unconstitutional and consequently, issue a Mandamus forbearing the respondents from collecting the assessed tax for assessment No.194881 other than by following the provisions contained in the Coimbatore City Municipal Corporation Act, 1981.

PRAYER in W.P.No.13077 of 2004: Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of

declaration declaring that the assessment of property tax made to Assessment NO.108696 and the vacant land tax bearing assessment No.181574 for the property situated at Ward No.49, 41/53, Venkatasamy street, R.S.Puram, Coimbatore, is illegal and unconstitutional and consequently, issue a Mandamus forbearing the respondents from collecting the assessed tax for assessment No.108696 and vacant land tax bearing assessment NO.181574 other than by following the provisions contained in the Coimbatore City Municipal Corporation Act, 1981.

For Petitioner in both W.P.s: Mr. T.T.Ravichandran

For Respondents in both W.Ps: Mr.R.Sivakumar,
for R1 & R2
: Mrs.K.Bhuvaneshwari,
AGP, for R3

O R D E R

These Writ Petitions have been filed seeking declaration declaring the assessment of property tax made by the first respondent, Coimbatore City Municipal Corporation is illegal.

2. Heard Mr.Satish Parasaran, learned counsel appearing for the petitioner and Mr.R.Sivakumar, learned counsel for Respondents 1 and 2 and Mrs.K.Bhuvaneshwari, Addl. G.P., for the third respondent.

3. Admittedly, against the order of assessment, an appeal is provided under Rule 20 of the Taxation Rules in Schedule II to the Coimbatore City Municipal Corporation Act and a further appeal is also provided under Rule 23 of the above Rules before the Tribunal. The petitioners without availing all those alternative remedies, cannot maintain the Writ Petitions before this Court.

4. In the said circumstances, without going into the merits of the case, I am inclined to dispose the writ petition directing the petitioner to file an appeal before the competent appellate authority within a period of four weeks from the date of receipt of a copy of this order.

5. With the above direction, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

mrp

To

1. Assistant Commissioner,
Western Zone No.3,
Corporation of Coimbatore,
Coimbatore -2

2. The Commissioner,
Corporation of Coimbatore,
Town Hall,
Coimbatore-1

3. The Commissioner of
Municipal Administration,
Chepauk, Chennai - 600 005

4. Assistant Revenue Officer,
Coimbatore (West),
Corporation of Coimbatore,
Coimbatore.

+2cc to Mr.R.Sivakumar, Advocate SR.NO.56745, 56746/18

+1cc to Government Pleader SR.NO.56890, 56895/18

SV(CO)
sm:7.9.2018

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