IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :18.09.2018

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM
W.P.No.3853 of 2016
and WMP.No.3227 of 2016

1.K.Ponnammal
2.V.Thangaraj
3.V.Anandkumar

.. Petitioners

vs

1.The Commissioner
Coimbatore city Municipal Corporation
Coimbatore.

2.the Assistant Commissioner
Coimbatore West Zone,
Coimbatore.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondents in the online demand notice dated Nil in assessment No. 22101651 pertaining to Door No. 4, Bharathi Park Road, Cross - 3, Saibaba Colony, Coimbatore-11 and quash the same and consequently direct the the respondents to pass fresh assessment in accordance with law considering the reply of the petitioner dated 05.02.2014.

For Petitioners : Mr.B.Nedunchezhiyan

For Respondents : Mr.K.Magesh

O R D E R

The relief sought for in this writ petition is to quash the demand notice issued by the respondents, in respect of payment of property tax to the premises belongs to the writ petitioner.

2. The learned counsel appearing for the petitioners states that the 1st petitioner is the owner of the property living along with her husband and two sons viz., petitioners 2 and 3 and the said property was purchased on 28.06.1990 through a Sale Deed

registered in Document No.5243/90, 5244/90 and 5111/90. The grievance of the writ petitioners is that the respondents had not measured the property properly and assessed the property tax based on incorrect details. The authorities competent have failed to issue any notice to the writ petitioners before effecting any measurement and assessment and the property tax was also made not in consonance with the constructed portion of the building and other portions.

3. Mr.S.V.Kumar, Assistant Commissioner (West) Zone, Coimbatore Corporation, Coimbatore, is present before this Court along with the files.

4. The learned counsel appearing for the respondents states that the demand notice was issued based on the assessment made by the authorities competent. However, it is not made clear as to whether, the measurement was taken in the presence of the writ petitioners or not. In this view of the matter, this Court is of an opinion that a revised measurement shall be taken by the authorities competent in the presence of the writ petitioner and thereafter, an assessment order shall be issued and based on that, the writ petitioners will be in a position to pay the property tax, as per the rules in force.

5. In this view of the matter, the following orders are passed:

1. The respondents are directed to measure the property belongs to the writ petitioner on 25.09.2018 and the measurements are to be taken in the presence of the writ petitioners or their authorized representatives.

2. The respondents after completing the process of measurement shall prepare the assessment order as per the Rules and Regulations and serve the assessment order to the writ petitioners within a period of one week from the date of measurement i.e., on 25.09.2018.

3. On receipt of the assessment order from the respondent Corporation, the writ petitioners are directed to pay the entire arrears of property tax amount within a period of four weeks from the date of receipt of copy of the assessment order, to be issued by the respondent Corporation.

4. If the writ petitioners fail to pay the property tax within a time stipulated, the respondents are directed to initiate all further action to recover the arrears of property tax amount by following the procedures contemplated under law.

6. With these directions, the writ petition stands disposed of. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

sk/kmm

To

1.The Commissioner
Coimbatore city Municipal Corporation
Coimbatore.

2.the Assistant Commissioner
Coimbatore West Zone,
Coimbatore.

+1cc to Mr.K.Magesh, Advocate, S.R.No. 64511

W.P.No.3853 of 2016

GN(20/09/2018)