IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2019

CORAM

THE HON'BLE Mr.JUSTICE M.DHANDAPANI

W.P.No.16634 of 2008
and M.P.Nos.1 and 2 of 2008

Dr.D.Balachandar ... Petitioner

Vs

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

2. The Assistant Commissioner,
   (North Zone)
   Coimbatore Corporation,
   Bharathiar Road,
   Coimbatore-37. ... Respondents

PRAYER:
Writ Petition filed under Article 226 of The Constitution of India praying to issue a writ or order or direction, particularly in the nature of writ of Declaration declaring that the assessment of property tax made to the Vacant Land Tax Assessment No.347393 for the property bearing Survey Nos.460/3B and 2B/1A1, Municipal Ward No.65, situate at sanganur Village, Kavundampalayam, Coimbatore-30, for the period from 01.04.1995 to 01.10.2007 is illegal and unconstitutional respondents from collecting the assessed tax for Assessment No.347393 other by following the provisions contained in the Coimbatore City Municipal Corporation Act, 25/1981.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondent : Mr.Sivakumar

O R D E R

The case of the petitioner is that the petitioner has purchased the property by a Registered Sale Deed, dated 22.09.1995 in Doc.No.4777/95. Thereafter, the petitioner cultivated in this land from 22.09.1995 to 01.10.2006 during the year 2007-2008. The petitioner has also put up a construction in the said agricultural land by planning permission in B.L.No.183/16/42(N). Thereafter the petitioner completed the construction in the month of March 2008 and subsequently, he applied for the assessment of building tax. However, the respondent assessed the property tax retrospectively issued the property tax card dated 07.02.2008. Aggrieved by the wrong assessment, the petitioner was directed to pay vacant land tax for half year for a sum of Rs.22,326/- and building tax for a sum of Rs.86,412/- with effect from 01.04.1995 to 2008. The respondent demanded 13 years total tax amount of Rs.6,52,712/- towards the total tax. Aggrieved by the said order, the petitioner has come forward to file this writ petition.

2. The learned counsel appearing for the petitioner would submit that the petitioner has to pay the land as well as building tax only for six years and the authorities have right to assess the property tax only for the above said property and the assessment of tax for the period from 1995 to 2007 II is illegal and unsustainable and prays for appropriate orders.

3. The learned counsel appearing for the respondent would submit that as per Section 168, the authority has to assess the property only for the period of 6 years, accordingly the petitioner is entitled to pay a sum of Rs.2,33,580/- as property tax arrears for a period from 1995 to 2001.

4. The learned counsel appearing for the petitioner has also agreed to pay the sum as cited above.

5. In view of the consent expressed by the learned counsel for the petitioner as well as the learned counsel for the respondent, I am inclined to direct the petitioner to pay the sum of Rs.2,33,580/- towards tax arrears within a period of four weeks from the date of receipt of a copy of this order and the petitioner shall pay the amount along with simple interest at the rate of 6% from March 2008 till the date of payment.

6. The writ petition stands disposed of with the above observation. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

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

2. The Assistant Commissioner,
   (North Zone)
   Coimbatore Corporation,
   Bharathiar Road,
   Coimbatore-37.

+1cc to Mr.B.Nedunchezhiyan, Advocate, S.R.No.69885
+1cc to Mr.Sivakumar, Advocate, S.R.No.69077

W.P.No.16634 of 2008

CNR(CO)
CS/01/10/2019