

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2019

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.29039 of 2011

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 is filed under article 226 of the Constitution of India, writ of Certiorari, call for the records of the final demand notice issued by the 2nd respondent dated 19.07.2011 in Assessment 345245 and quash the same.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondents : Mr.R.Sivakumar
Standing Counsel

O R D E R

Heard the learned counsel for the petitioner and the respondents.

2. The petitioner has challenged the impugned notice demanding the arrears of tax for the 1st half of the assessment year 2011-2012. He has challenged the demand notice on the ground that the procedure prescribed under Section 132 of the Coimbatore City Municipal Corporation Act, has not been complied.

3. Per contra, the records whether the respondents submits that the impugned demand notice is pursuant to the assessment made in the year 2008 after the petitioner completed construction of the property and has been paying the same without any demur and therefore it is not open for the petitioner to challenge the impugned demand notice.

4. I have considered the impugned demand notice. The demand notice is pursuant to the assessment made in the year 2007-2008. Since the assessment has not been challenged by the petitioner as reflected in the property book assessment of the petitioner, I do not find any merits of the present writ petition. Therefore, the present writ petition is liable to be dismissed as not maintainable. At the same time liberty is given to the petitioner to challenge the assessment made in the year 2008 if the same is permissible in accordance with law.

5. The writ petition therefore stands dismissed with the above observation. No costs.

Sd/-

Assistant Registrar (CCC)

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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.R.Sivakumar, Advocate, S.R.No. 105456

सत्यमेव जयते

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SSD(CO)
GN(03/03/2020)

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