

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.07.2019

CORAM

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

C.R.P.(NPD).No.577 of 2015
and
M.P.No.1 of 2015

The Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore. ... Petitioner

vs.

R.Karunakaran ... Respondent

PRAYER: Civil Revision Petition filed under Article 227 of the Constitution of India, to set aside the order dated 27.03.2014 passed in C.M.A.No.97 of 2011 on the file of V Additional District and Sessions Court, Coimbatore.

For Petitioner : Mr.G.Sathya Narayana Prasad

For Respondents : Mr.B.Nedunchezian

ORDER

The present Civil Revision Petition has been filed to set aside the judgment and decree dated 27.03.2014 passed by the V

Additional District and Sessions Court, Coimbatore in C.M.A.No.97 of 2011.

2.By the impugned judgment the court has allowed C.M.A.No.97 of 2011 filed by the petitioner to set aside the order passed by the Tax Appellate Tribunal, Coimbatore in T.A.T.No.64 of 2009 dated 26.09.2011. But at the time of allowing the appeal the petitioner was directed to calculate the Annual rental value as per the carpet area for 2nd Floor as 1166 sq.ft and for 3rd Floor as 330 sq.ft AFRESH. The Court has followed the decision of this Court rendered in **Coimbatore City Municipal Corporation, Coimbatore vs M/s.K.G.Art Centre Private Limited**, 2012 (3) TLNJ 233 (Civil) which has followed several decisions of the Hon'ble Supreme Court.

3.The learned counsel for the petitioner submits that they are bound by G.O.Ms.No.1180 dated 10.02.1987 as per which Corporation Tax has to be calculated on the plinth area in each of the storey and the surrounding extent of vacant land.

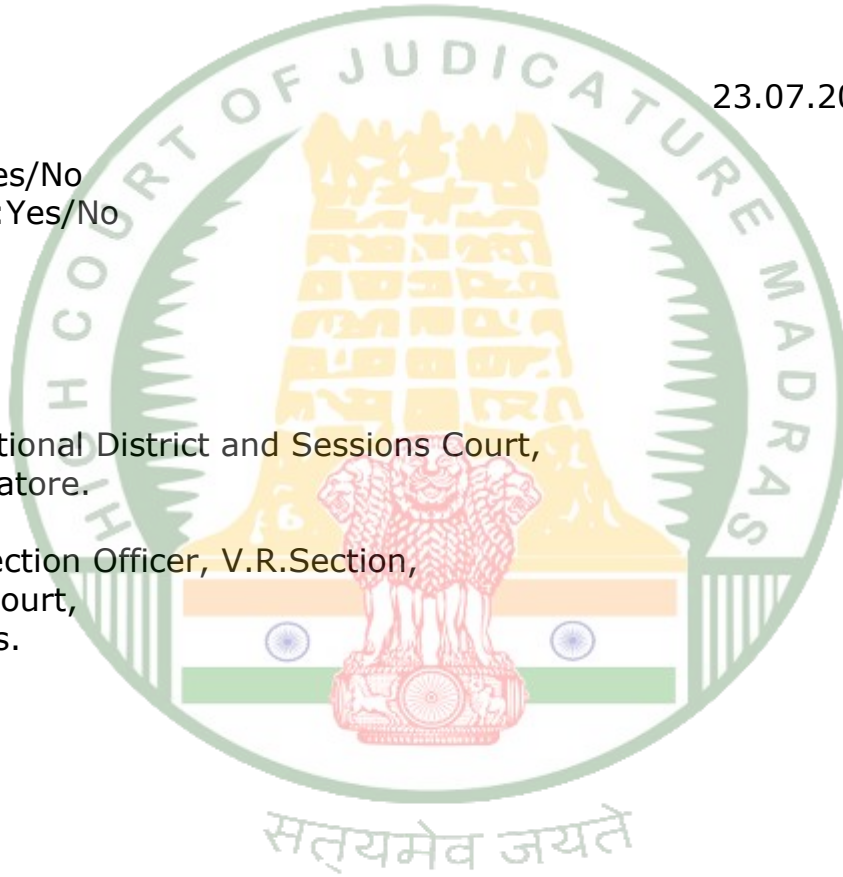
4.Since, the issue is covered against the petitioner as per the cited decision, I find no reasons to interfere with the order. The present Civil Revision Petition is therefore dismissed. No cost. Consequently, connected Miscellaneous Petition is closed.

23.07.2019

Index:Yes/No
Internet:Yes/No
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To

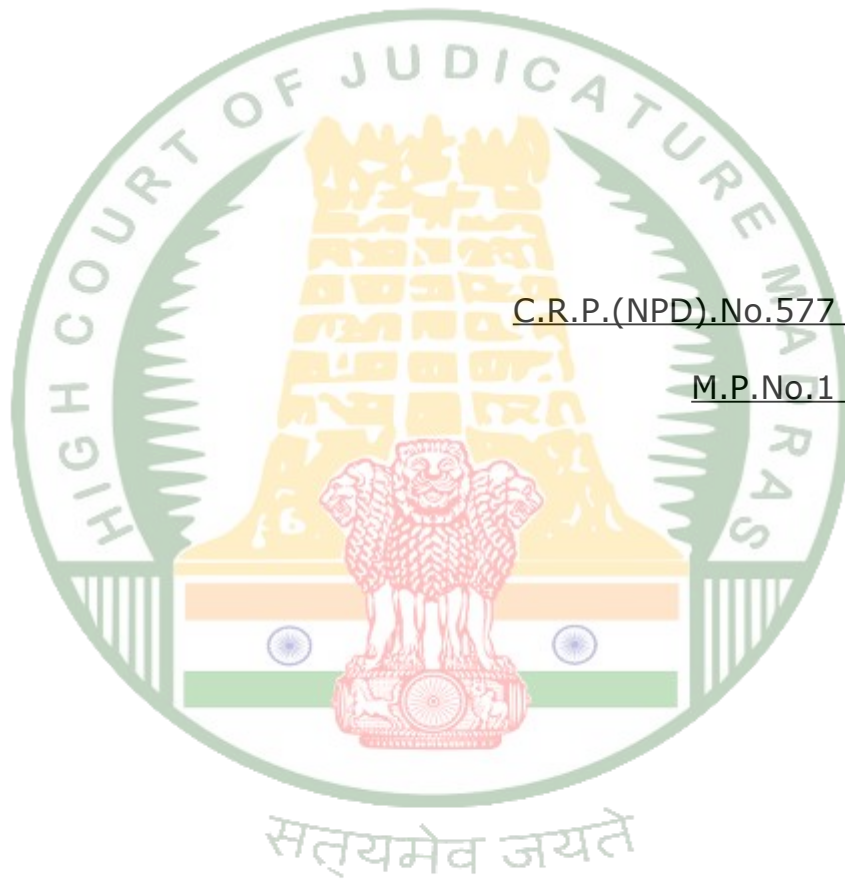
- 1.V Additional District and Sessions Court,
Coimbatore.
- 2.The Section Officer, V.R.Section,
High Court,
Madras.



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C.SARAVANAN.J.,

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