IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.11.2019

CORAM:

THE HON'BLE Mr. JUSTICE R.PONGIAPPAN

Civil Revision Petition (NPD) No.487 of 2013
and M.P.No.1 of 2013

The Commissioner,
Coimbatore City Municipal Corporation,
Big Bazaar Street,
Coimbatore. .. Petitioner

Vs

Smt.V.Parvathy .. Respondent

PRAYER: Civil Revision Petition filed under Article 227 of the Constitution of India to set aside the Fair and Decreetal order dated 31.03.2011 made in I.A.No.919 of 2002 in C.M.A.C.F.R.No.15947 of 2002, on the file of Principal District Judge, Coimbatore.

For Petitioner : Mr.R.Sivakumar
For Respondent : No appearance

ORDER

This Civil Revision Petition has been filed against the order dated 31.03.2011 made in I.A.No.919 of 2002 in TAX.CMA.CFR.No.15947 of 2002 on the file of the Principal District Court, Coimbatore.

2. Today, when the Civil Revision Petition came up for hearing, learned standing counsel for the revision petitioner/Coimbatore Corporation submitted that the revision petitioner/Coimbatore Corporation filed TAX.CMA.CFR.No.15947 of 2002 along with I.A.No.919 of 2002 to condone the delay of 312 days, in filing the appeal against the exparte order of the Tax Appellate Tribunal in TAT No. 198 of 2001 dated 05.10.2001, before the learned Principal District Judge, Coimbatore. Learned standing counsel further submitted that the learned Principal District Judge, while considering a batch of condone delay petitions, by common order dated 31.03.2011, dismissed all the applications.

3. Learned standing counsel further submitted that as against the order of dismissal of condone delay petitions, several Civil Revision Petitions have been filed and this Court by common order dated 15.10.2019, made in CRP NPD Nos.488, 489 & 490 of 2013, allowed the Civil Revision Petitions and directed the learned Principal District Judge, Coimbatore, to number the TAX.CMA.CFRs, if otherwise in order and dispose of the same. Therefore, he prayed for similar order in the present Civil Revision Petition also.

4. Heard the learned standing counsel appearing for the revision petitioner / Corporation.

5. A perusal of the common order dated 15.10.2019, made in CRP NPD Nos.488, 489 & 490 of 2013, shows that upon hearing the learned counsel for the parties, this Court has passed the following order:

> "6. Heard the learned counsel for the petitioner as well as respondent and perused the materials available on record.
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> 7. The contention of the petitioner is that property tax was revised by the petitioner Corporation for the entire area from 01.04.1993. Number of persons challenged the revision of tax. In the present case, the Tax Appellate Tribunal(TAT), without giving any opportunity to the petitioner, passed orders. The copy of the order was also not served on the petitioner. On the other hand, the respondent opposed the said application only on technical grounds. The learned Judge, having accepted the technical objections raised by the respondent, failed to see that, in the interest of justice and equity, the petitioner must be given an opportunity to put forth his case on merits. The application for condoning the delay must be considered elaborately.
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> 8. It is well settled law that application for condoning the delay must be considered liberally and the length of delay cannot be a criteria. The Court must see whether the parties have given acceptable and valid reasons and the intention of the parties are bonafide and not mala-fide. The parties should not be shut down at the threshold itself and must be given opportunity to put forth their

case on merits. In the present cases, the issue before the Appellate Authority is whether the revision of property tax by the petitioner is proper and whether the Appellate Tribunal is right in reducing the property tax revised by the petitioner. The Courts can take judicial note of the fact that the property tax is the main source of income for any local body to implement the welfare schemes for the general public.

9. It is not in dispute that the petitioner has revised property tax from 01.04.1993 for the entire area of the petitioner Corporation. In view of the above said undisputed fact, the reason given by the petitioner is acceptable and valid. More than that, this Court while disposing the Civil Revision Petitions, which have been arising out of the similar matter, condoned the delay in filing the appeal. For the above reasons, the order dated 31.03.2011 made in I.A.Nos.46 of 2003 in TAX.CMA.CFR.No.724 of 2003, 166 of 2003 in TAX.CMA.CFR.No.2501 of 2003, and 167 of 2003 in TAX.CMA.CFR.No.2504 of 2003 is liable to be set aside and it is accordingly set aside.

10. In the result, all Civil Revision Petitions are allowed. The learned Judge is directed to number the TAX.CMA.CFRs, if otherwise in order and hear and dispose of the appeal, as expeditiously as possible, not later than three months from the date of numbering the same."

6. There is no representation for the sole respondent in the Civil Revision Petition. However, on going through the materials placed on record and also the order of this Court dated 15.10.2019 in CRP (NPD)

Nos.488, 489 & 490 of 2013, this Court is convinced that it is squarely applicable to the present Civil Revision Petition.

7. Therefore, following the common order of this Court dated 15.10.2019, made in CRP (NPD) Nos.488, 489 & 490 of 2013, the order dated 31.03.2011 made in IA.No.919 of 2002 in CMA CFR No.15947 of 2002, on the file of the learned Principal District Judge, Coimbatore, is set aside. Civil Revision Petition is allowed. The learned Principal District Judge, is directed to number the TAX.CMA.CFR, if otherwise in order and hear and dispose of the appeal, as expeditiously as possible, not later than three months from the date of numbering the same. No Costs. Consequently, the connected Miscellaneous Petition is closed.

13.11.2019

Speaking/Non-speaking order
Index: Yes/No
Internet: Yes
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To

The Principal District Judge, Coimbatore.

R.PONGIAPPAN, J.,

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