

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 13.02.2019

CORAM

THE HONOURABLE Mr.JUSTICE D.KRISHNAKUMAR

W.P.No.8754 of 2014

S.Venkateshwaran

.. Petitioner

Vs

1.The Commissioner,
Coimbatore Corporation,
Coimbatore 641 018.

2.The Assistant Commissioner,
South Zone,
Coimbatore Corporation,
Coimbatore 641 018.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents to implement the order of the Tax Appellate Tribunal dated 06.11.1999 and refund the excess tax paid by the petitioner.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondents: Mr.J.Sathyanarayana Prasad

O R D E R

This writ petition is filed seeking direction to the respondents to implement the order of the Tax Appellate Tribunal dated 06.11.1999 and refund the excess tax paid by the petitioner.

2.The learned counsel for the petitioner would submit that the petitioner has preferred appeals in TAT.Nos.329/99/A38 and 327/99/A24 before the Tax Appellate Tribunal, challenging the property tax assessed by the respondent Corporation in Assessment Nos.130426 and 130429 respectively. The Tax Appellate Tribunal, by orders dated 06.11.1999 and 02.11.1999, directed the petitioner to pay a sum of Rs.56,499/-. Since the petitioner had already paid Rs.74,936/-, the Tribunal directed the respondent Corporation to adjust the excess amount paid by

the petitioner in future tax assessment. According to the petitioner, even after adjusting the future tax assessment, the respondent Corporation has to refund a sum of Rs.18,437/-. Since the refund amount has not been settled by the respondent Corporation, the petitioner is before this Court.

3.The learned Standing Counsel appearing for the respondent Corporation would submit that if the petitioner is entitled for any refund in the light of the aforesaid orders passed by the Tribunal, sufficient time may be given to consider the same by the respondent Corporation.

4.Considering the nature of prayer, without expressing any opinion on the merits of the case, this Court is inclined to direct the 2nd respondent to consider the representation of the petitioner dated 30.01.2014 and pass appropriate orders dated 06.11.1999 and 02.11.1999 passed by the Tax Appellate Tribunal, as expeditiously as possible, preferably within a period of twelve weeks from the date of receipt of a copy of this order, after affording an opportunity to the petitioner.

The Writ Petition is disposed of, with the above direction. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

gya
To

1.The Commissioner,
Coimbatore Corporation,
Coimbatore 641 018.

2.The Assistant Commissioner,
South Zone,
Coimbatore Corporation,
Coimbatore 641 018.

+1 CC to Mr.B.Nedunchezhiyan, advocate sr 13235.

+1 CC to Mr.J.Sathyanaarayana Prasad, Advocate sr 12918.

W.P.No.8754 of 2014

PM(CO)
SP(14/03/2019)