IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 18.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.7822 of 2017

Mr.M.Jose Daison ... Petitioner

-Vs-

1. The Assistant Commissioner,
   Central Zone,
   Coimbatore Corporation,
   Coimbatore - 641 018.

2. Commissioner,
   Coimbatore City Municipal Corporation,
   Coimbatore - 641 013. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records from 1st respondent herein relating to proceedings Na.Ka.NO.Special/14-15/Central Zone dated 03.01.2017 and quash the same.

For Petitioner : Mr.V.Venkkatasamy
For Respondents: Mr.J.Sathya Narayana Prasad

ORDER

The petitioner has filed this Writ Petition seeking quash of the proceedings of the first respondent in Na.Ka.No.Special/14-15/Central Zone dated 03.01.2017.

2. Heard the learned counsel for the petitioner and the learned counsel for the respondents.

3. Though the petitioner herein has raised various grounds challenging the demand notice of vacant land tax, one of the main grounds raised by the petitioner is that no Assessment Order was made in the petitioner's case. It is also the case of the petitioner that such property was purchased by the petitioner's father in the year 2005 and settled in favour of the petitioner herein in the year 2007 and as such a comprehensive single assessment is not permissible.

4. On a perusal of the counter affidavit, it is evident that no separate assessment was made, but on the other hand, the demand seems to have been pursuant to a public notice for levy on vacant land tax, which is pursuant to a Government Order being G.O.(MS)No.775 dated 27.05.1983. As such, the present demand without passing the Assessment Order, may not be proper.

4. In the light of the aforesaid observations, the impugned demand notice issued by the first respondent in Na.Ka.No.Special/14-15/Central Zone dated 03.01.2017 is set aside and the matter is remitted back to the first respondent for fresh consideration for passing of an Assessment Order. Such an exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

5. While passing the final Assessment Order, in case, the respondents are of the view that the petitioner is bound to pay the vacant land tax, the same shall be made after adjusting the amount of Rs.25,000/- per half year, which the petitioner claims to have paid, pursuant to interim order of this Court dated 27.07.2017 passed in the instant writ petition, from and out of the total arrears.

With the above observations, the Writ Petition is disposed of. There shall be no order as to costs.

s/d-
Assistant Registrar(J)

True Copy

Sub-Assistant Registrar

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To
1. The Assistant Commissioner,
Central Zone,
Coimbatore Corporation,
Coimbatore - 641 018.

2. Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore - 641 013.

+1 CC to Mr.V.Venkkatasamy, Advocate sr 49636.
+1 CC to Mr.J.Sathya Narayana Prasad, Advocate sr 49675.

W.P.No.7822 of 2017

SP(08/07/2019)