IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :27.08.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 4667 of 2014
and
W.M.P. Nos. 1 and 2 of 2014

P.Geetha ... Petitioner

..vs..

1. The Commissioner,
Coimbatore Municipal Corporation,
Coimbatore.

2. The Assistant Commissioner,
North Zone,
Coimbatore Municipal Corporation,
Coimbatore - 641 005. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in Assessment No.38309421 dated 16.06.2013 and quash the same.

For Petitioner : Mr.B.Nedunchezhiyan
For Respondent : Mr.J.Sathyanarayana Prasad
Standing Counsel

O R D E R

The property tax assessment dated 16.06.2013 is under challenge in the present Writ Petition.

2. The petitioner states that she is the owner of the property bearing Door No.281, Pattallaman Koil Street, Coimbatore to an extent of 1312 sq.ft of land by a sale deed dated 12.12.1996 in Document No. 2303 of 1996 registered at S.R.O, Peelamedu. When the petitioner approached the second respondent for payment of property tax, the second respondent demanded the vacant land tax for the period from 1996-1997 to 2007-2008 for about 11 years to an amount of Rs.44,176/-. In view of the fact that the respondents have claimed vacant land tax for about 11 years, the petitioner is constrained to approach this Court questioning the validity of such claim made in the impugned assessment order dated 16.06.2013.

3. The learned counsel for the petitioner states that as per Section 168 of the Coimbatore City Municipal Corporation Act, 1981 the vacant land tax shall be imposed only for 13 half

years (for 6 years) and the second respondent in the impugned order has demanded vacant land tax for 11 years and therefore, the very action in violation of the provisions of the Coimbatore City Municipal Corporation Act.

4. The learned Standing counsel appearing on behalf of the respondents has no serious dispute about the provisions of the Coimbatore City Municipal Corporation Act. The learned Standing counsel for the respondents reiterated that the Competent Authority issued a circular also pursuant to the provisions of the Act to collect the vacant land tax for 13 half years and the petitioner is liable to pay vacant land tax for the said period which is to be calculated and recovered.

5. Considering the arguments of the respective learned counsels, this Court is of an opinion that the impugned order demanding vacant land tax for 11 years is beyond the scope of Section 168 of the Coimbatore City Municipal Corporation Act and therefore, the order is in violation of the provisions of the Act. Accordingly, the impugned order is quashed and the matter is remitted back to the respondents to reassess the vacant land tax in accordance with the act and the circular and the proceedings issued in this regard and to communicate the fresh vacant land tax assessment order to the petitioner enabling her to pay the vacant land tax based on such revised order which is to be passed within a period of eight weeks from the date of receipt of a copy of this order.

6. With these directions, this Writ Petition stands allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-V)

// True Copy //

Sub Assistant Registrar

vji

To

1. The Commissioner,
    Coimbatore Municipal Corporation,
    Coimbatore.

2. The Assistant Commissioner,
    North Zone, Coimbatore Municipal Corporation,
    Coimbatore - 641 005.

+1CC to M/s.B.Nedunchezhiyan, Advocate, SR.No.43288

W.P. No. 4667 of 2014
and
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LN(CO)
B.VC (23/09/2021)