



W.P. No. 12347 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2022

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 12347 of 2013

and

M.P. Nos. 1 and 2 of 2013

1. Allen Xavier,
S/o. Fernando Xavier,
No. 82, S.I. Layout, Trichy Road,
Coimbatore – 641 018.
2. Patricia Sam,
D/o. Fernando Xavier,
No. 82, S.I. Layout, Trichy Road,
Coimbatore – 641 018.
3. Alphin Xavier,
S/o. Fernando Xavier,
No. 82, S.I. Layout, Trichy Road,
Coimbatore – 641 018.
4. S.Gani Mohinudeen,
S/o. M.Sowhkhath Ali,
No. 68, Bashyakarly Road-West,
R.S.Puram,
Coimbatore – 641 002.

... Petitioners

-VS-

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



W.P. No. 12347 of 2013

2. The Assistant Commissioner,
Coimbatore City Municipal Corporation,
South Zone,
Coimbatore.
Respondents

...

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorari, calling for the records relating to the Demand Notice dated 28.09.2011 on the file of the Second Respondent and quash the same.

For Petitioners	: Mr. G.Masilamani For M/s.Mani Sundaragopal
For Respondents	: Mr. K.Magesh

ORDER

Heard Mr. G.Masilamani, Learned Senior Counsel appearing for the Petitioners and Mr. K.Magesh, Learned Counsel for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed challenging the Demand Notice in Assessment No. 218549/2011/Ward No.25 dated 28.09.2011 of the Second Respondent under Section 283 of the Coimbatore City Municipal Corporation Act, 1981.



W.P. No. 12347 of 2013

3. In furtherance to the orders passed during the earlier hearings on 06.04.2022 and 03.11.2022, the Respondents have filed a memo dated 23.11.2022 stating as follows:-

“ It is submitted that there were 8 property tax assessments of the building existed before construction of the residential apartments. The petitioners here in paid a sum of Rs.77,192/- towards vacant land tax for the assessment years 009-2010-II to 2011-2012 on 21.11.2022 as per the impugned demand notice dated 28.09.2011 and the same has been accepted by the Respondent Corporation as full and final settlement of vacant land tax demand. The arrears of property tax for 8 assessments of old buildings paid as mentioned below:

S. No.	Old Assessment No.	Financial year	Property tax paid
1.	162/73215666	2009 – 2010 and 2010 - 2011	Rs. 9,128/-
2.	162/73215670	2008 – 2009 and 2011 - 2012	Rs. 7,816/-
3.	162/73215668	2008 – 2009 and 2010 - 2011	Rs. 14,820/-
4.	162/73214976	2009 – 2010 and 2010 - 2011	Rs. 2,504/-
5.	162/73215669	2008 – 2009 and 2010 - 2011	Rs. 17,484/-
6.	162/73215667	2009 – 2010 and 2010 - 2011	Rs. 2,440/-



W.P. No. 12347 of 2013

S. No.	Old Assessment No.	Financial year	Property tax paid
7.	162/73214975	2009 – 2010 and 2011 - 2012	Rs. 9,164/-
8.	162/73214974	2009 – 2010 and 2010 - 2011	Rs. 7,500/-

The Respondent Corporation received the above mentioned tax and receipt issued for the same as per the order of this Hon'ble Court dated 03.11.2022.

The Respondent Corporation further states that there is no property tax arrears existing in the name of the Writ Petitioners in respect of above mentioned assessment numbers. Hence, the Respondent Corporation is filing this memo for full satisfaction of the property dues in respect of impugned demand notice dated 28.09.2011.

It is therefore prayed that this Hon'ble Court may be pleased to dispose the above Writ Petition accordingly and thus render justice.”

As it is accepted by the Respondents that the Petitioners have fully paid the actual amount of liability due towards vacant land tax and property tax for the relevant period in terms of the impugned order, nothing remains for further



W.P. No. 12347 of 2013

consideration in the matter.

WEB COPY

4. In the result, the Writ Petition is disposed. Consequently, the connected Miscellaneous Petitions are closed. No costs.

24.11.2022

Maya

Index: Yes/No

Note: Issue order copy by 04.01.2023.

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore.
2. The Assistant Commissioner,
Coimbatore City Municipal Corporation,
South Zone,
Coimbatore.



WEB COPY



W.P. No. 12347 of 2013

P.D. AUDIKESAVALU, J.

Maya

W.P. No. 12347 of 2013

24.11.2022