



W.P.No.3490 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.3490 of 2021

D.Indrani

... Petitioner

Vs.

1.The Commissioner,
Corporation of Chennai,
Townhall, Kadaiveethi, Coimbatore.

2.The Assistant Commissioner,
Corporation of Coimbatore,
Tiruchy Road, Singanallur,
Coimbatore.

3.The Assistant Commissioner - Revenue,
Corporation of Coimbatore,
Townhall, Kadaiveethi, Coimbatore.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the Respondents to implement the order dated 28.10.1998 of Tax Appellate Tribunal, Coimbatore.

For Petitioner : Mr.N.Vignesh

For Respondents : Mr.N.Velmurugan
Standing Counsel



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ORDER

The writ petition is filed praying for a writ of mandamus to direct the Respondents to implement the order of the Tax Appellate Tribunal, Coimbatore, dated 28.10.1998.

2. Brief facts:

The petitioner is the owner of the property situated at No.9/21, Pazhaniyappa Nagar, Kongu Nagar Extension, Coimbatore, has been collecting rent from the tenants for the entire area viz., 9810 sq.ft. with a built up area of 3522 sq.ft. The respondent Corporation had levied property tax for the year 1993 at Rs.4764/-, based on the rental value of the building. Aggrieved over the same, the petitioner moved the Appellate Tribunal under Section 20(1) of the Coimbatore City Municipal Corporation Act, 1981. An order was passed on 28.10.1998, reducing the property tax from Rs.4,764/- to Rs.2,525/-. The Respondent Corporation did not implement the same. Thereafter, the petitioner had submitted a letter/ representation on 08.06.2020 requesting to implement the order of the Tribunal dated 28.10.1998, the same was not considered by the Respondents.

3. Aggrieved by the same, the petitioner approached this Court by



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way of writ petition in W.P.No.10347 of 2015 praying to direct the respondent to implement the order of the property tax Appellate Tribunal Coimbatore, dated 28.10.1998 and furnish the property tax balance details to enable the petitioner to pay property tax. The said writ petition came to be disposed of on 02.06.2015, with a direction to the Respondent Corporation to dispose of the representation of the petitioner on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of that order.

4. It is further submitted by the learned counsel for the petitioner that despite the direction of this Court to dispose of the representation of the petitioner, the same was not complied with. The petitioner submitted yet another representation dated 08.06.2020, though it has been more than two years there has been no response from the Respondents. It is thus submitted that the Respondents may be directed to consider the representation of the petitioner dated 08.06.2020 and pass orders. The learned counsel for the Respondents submitted that the representation would be considered and appropriate orders would be passed.



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5. Recording the same, the writ petition is disposed of with a direction to the Respondents to consider the representation of the petitioner dated 08.06.2020 and pass orders in accordance with law, within a period of 4 weeks from the date of receipt of a copy of this Court. No costs. Consequently, connected miscellaneous petition stands closed.

03.07.2023

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/ No

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MOHAMMED SHAFFIQ, J.

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