IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **13.02.2023**

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.4069 of 2023
and
W.M.P.Nos.4120 and 4122 of 2023

P.Premalatha ... Petitioner

Vs.

1.The Commissioner,
Coimbatore Corporation,
Coimbatore.

2.The Assistant Commissioner,
Coimbatore Corporation,
North Zone, Coimbatore.

3.The Assistant Revenue Officer,
Coimbatore Corporation,
North Zone, Coimbatore. ... Respondents

<u>PRAYER</u>: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to impugned final notice dated Nil bearing property assessment No.38308379 of the 2nd respondent and quash the same and consequently direct the respondents to pass fresh property tax assessment in the name of the petitioner for the property situate at Door No.9, Ellaithottam Road Extension, comprised in Old survey No.338/3C2, New Survey No.481/1, 481/2, Villankurichi Villege, Peelamedu Post, Coimbatore measuring about 50 cents.

For Petitioner : Mr.Dhalapathy Vignesh Kumar

For Respondents : Mr.D.R.Arun Kumar
Standing Counsel-Coimbatore Corporation

ORDER

This Writ Petition has been filed challenging the impugned final notice dated Nil issued by the second respondent, calling upon the petitioner to pay a sum of Rs.18,15,972/- for the assessment years 2005-06 to 2021-22. The petitioner has challenged the impugned notices on the following grounds:

a) No notice was received by the petitioner before the assessment order was made;

b) Assessment has been wrongly made in the name of the petitioner's husband eventhough the petitioner is the owner of the property.

2. The petitioner has also stated in the affidavit filed in support of this Writ Petition that she is ready and willing to pay the property tax if the same is assessed in her name. Admittedly, the property tax is payable by the petitioner. The only question that has to be decided is with regard to the quantum of the property tax payable by the petitioner.

3. Mr.D.R.Arun Kumar, learned Standing Counsel (Coimbatore Corporation), accepts notice on behalf of the respondents.

4. Since the petitioner is liable to pay, property tax from 2005-06 upto 2021-22, the petitioner has to be put on terms if the impugned demand notice has to be quashed by this Court.

5. For a long period of time, the property tax has not been paid by the owner of the property as seen from the impugned demand notice. The petitioner has also produced a copy of the sale deed and settlement deed along with this Writ Petition to show that she is the owner of the property and not her husband. Considering the said fact, this Court is inclined to quash the impugned notice subject to the condition that the petitioner

deposits 50% of the outstanding amount payable to the respondents, after adjustment of the payments made by the petitioner and other tenants subsequent to the issuance of the impugned demand notice within a period of four weeks from the date of receipt of a copy of this order.

6. For the foregoing reasons, the impugned notice dated Nil issued by the second respondent is hereby quashed subject to the condition that the petitioner deposits with the second respondent 50% of the outstanding amount payable towards property tax for the assessment years 2005-06 upto 2021-22, after adjustment of the payments made by the petitioner and other tenants subsequent to the issuance of the impugned demand notice within a period of four weeks from the date of receipt of a copy of this order. On receipt of the said payment, within the stipulated time, the respondents shall re-assess the property tax and pass assessment order afresh in the name of the petitioner and make a demand accordingly and the petitioner shall pay the said demand to the second respondent without fail. It is made clear that if the petitioner fails to deposit the aforementioned amount within the stipulated time, the impugned demand notice shall stand and the respondents are at liberty to enforce the same against the petitioner in

accordance with law.

7. No Costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

13.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

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3.The Assistant Revenue Officer,
Coimbatore Corporation,
North Zone, Coimbatore.

ABDUL QUDDHOSE. J.,

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(1/2)