IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2023

CORAM :

THE HONOURABLE MR.JUSTICE R.MAHADEVAN
and
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

Writ Appeal No.3007 of 2023
and
CMP.Nos.24912 & 24914 of 2023

M/s. Asoka Betelnut Company (P) Ltd.,
Rep.by its Managing Director of Mr.M.K.Krishna,
S/o. M.K.Anandhakumar,
No.482, Dr.Nanjappa Road,
Coimbatore - 641 018. .. Appellant

Versus

1. The Commissioner,
   Coimbatore Municipal Corporation,
   Coimbatore - 641 001.

2. The Assistant Commissioner, (Central Zone),
   Coimbatore Municipal Corporation,
   Hosur Road, Coimbatore - 641 018. .. Respondents

Writ Appeal filed under Clause 15 of Letters Patent praying to set aside the order dated 17.07.2023 passed by the learned Judge in WP.No.11536 of 2022.

For Appellant : Mr.N.Vignesh
for Mr.B.Nedunchezhiyan

For Respondents : Mr.K.M.D.Muhilan,
Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by R. MAHADEVAN, J.)

This writ appeal is directed against the order passed by the learned Judge in W.P.No.11536 of 2022, on 17.07.2023.

2.The appellant / assessee had filed the aforesaid writ petition praying for issuance of a writ of certiorarified mandamus, to call for the records of the second respondent pertaining to online demand notice dated nil bearing assessment no.54225985 for Rs.31,12,868/- as on 31.03.2022 representing the arrears of tax due from 1998-1999, in respect of the property at Door No.482, Dr.Nanjappa Road, Coimbatore - 641 018, quash the same and consequently, direct the second respondent to pass orders of assessment following due process of law.

3.It was found by the writ court that the assessment of half yearly tax at Rs.41,632/- for the year 1997-98 was challenged by the appellant by filing TAT No.77 of 2001 before the Taxation Appellate Tribunal, which by order dated 25.04.2001 reduced the same to Rs.5318/- as the half yearly property tax payable by the assessee and accordingly, the appellant paid a sum of Rs.9,52,549/- for the period commencing from first half of the year 1998. However, the order of the Taxation Appellate Tribunal was put to challenge by the respondents by filing appeal and thereafter, CRP, which is yet to be numbered. It was also pointed out by the learned

Judge that there was revision of tax with effect from 01.04.2008 as the value of the property was increased pursuant to the Government Orders. Taking note of all these factors, the learned Judge has directed the respondents to pass a speaking order within a period of 45 days from the date of receipt of a copy of the order. Besides this, the learned Judge, considering the fact that the value of the property has been revised in the year 2008 and there is no challenge to the same by the appellant, has directed the appellant to deposit a sum of Rs.10,00,000/- within a period 60 days from the date of receipt of a copy of the order, in two instalments. With the said observations and directions, the learned Judge has disposed of the writ petition filed by the appellant, by order dated 17.07.2023, which is impugned in this writ appeal.

4.Though the appellant has raised very many grounds assailing the order passed by the learned Judge, during the course of argument, the learned counsel appearing for the appellant / assessee submitted that as directed by the learned Judge, the appellant has deposited a sum of Rs.10,00,000/- on 26.09.2023 and hence, the respondent authorities may be directed to pass orders, in the light of the order passed in WP.No.11536 of 2022.

5.The learned counsel appearing for the respondent fairly conceded the deposit so made by the appellant / assessee.

6.In view of the submissions made by the learned counsel on either side and also considering the facts and circumstances of the case, this court directs the respondents to pass assessment orders, as directed by the learned Judge, on merits and in accordance with law, after affording an opportunity of personal hearing to the appellant / assessee, within a period of four weeks from the date of receipt of a copy of this judgment. Till such time, no coercive steps shall be taken against the appellant / assessee.

7.Accordingly, this writ appeal stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

[R.M.D., J.] **[M.S.Q., J.]**

03.11.2023

Index : Yes / No
Internet : Yes / No
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