IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8479 of 2022
and
W.M.P.Nos.8404 and 8405 of 2022

B.Subramanian,
S/o.Bairava Chettiyar ... Petitioner

Vs.

The Assistant Commissioner (South Zone),
Coimbatore Municipal Corporation,
Kuniyamuththu, Coimbatore – 641 008. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent online Demand Notice dated 09.07.2021 in Assessment No.79121190 bearing Door No.36, 36-A, A.K.S.Nagar, Tatabad Road, Coimbatore - 641 001 and quash the same and consequently direct the respondent to issue demand in accordance with law.

For Petitioner : Mr.B.Nedunchezhiyan

For Respondent : Mr.K.Magesh
Standing Counsel

ORDER

This Writ Petition has been filed for a Certiorarified Mandamus, to call for the records of the respondent online Demand Notice dated 09.07.2021 in Assessment No.79121190 bearing Door No.36, 36-A, A.K.S.Nagar, Tatabad Road, Coimbatore - 641 001 and quash the same and consequently direct the respondent to issue demand in accordance with law.

2. The petitioner has filed this Writ Petition challenging the online demand made by the respondent for 1st half of the Assessment Year 2004-2005 up to 2nd half of the Assessment Year 2020-2021.

3. Learned counsel for the petitioner would submit that online demand has been made under Section 168 of the Coimbatore City Municipal Corporation Act, 1981.

4. It is submitted that online demand is contrary to a Circular dated 30.10.2012 issued by the then Assistant Commissioner (Revenue), Coimbatore wherein to avoid inconvenience to owners, certain guidelines have been issued.

5. Learned counsel for the petitioner has drawn attention to Page Numbers 66 to 68 of the Typed Set of Papers wherein, the tax for both 1st half and 2nd half of the Assessment Year 2019-2020 has been shown as Rs.2983/- (totalling a sum of Rs.5786/-), and was collected from the petitioner.

6. It is submitted that strangely the respondent has demanded huge amount of tax at Rs.19,165/- for the Assessment Years in question and has subsequently also enhanced/increased the same as in the Impugned Online Demand Notice.

7. On the other hand, it is submitted by the learned Standing Counsel for the respondent that the writ petition is without any merits.

8. It is submitted that what has been produced before this Court is only extract of arrears of tax payable by the petitioner and not the assessment made during the Assessment Years in respect of which the demand has been made after adjusting the amount paid by the petitioner.

9. Clearly, the assessment and demand has been made contrary to the above Circular dated 30.10.2012 of the Assistant Commissioner (Revenue).

10. Considering the same, this Writ Petition is disposed by directing the respondent to pass appropriate orders explaining the basis for which differential tax has been demanded for each of the years and thereafter proceed to recover the same from the petitioner in accordance with law.

11. Needless to state, the petitioner shall be heard before orders are passed. Since the demand is for the period starting from 1st half of the Assessment Year 2004-2005 up to 2nd half of the Assessment Year 2020-2021, the respondent is directed to pass appropriate orders on merits after hearing the petitioner, as expeditiously as possible, preferably, within a period of 3 months from the date of receipt of a copy of this order. No costs. Connected Writ Miscellaneous Petitions are closed.

07.11.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

The Assistant Commissioner (South Zone),
Coimbatore Municipal Corporation,
Kuniyamuththu, Coimbatore – 641 008.

C.SARAVANAN, J.

arb

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