



W.P.No.24649 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24649 of 2021

and

W.M.P.Nos.25934 and 25936 of 2021

Mr.K.Palaniappan,
S/o.Kuppanchettiar

... Petitioner

Vs.

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

2.The Assistant Commissioner,
Coimbatore City Municipal Corporation,
Central Zone, Coimbatore.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondents online demand notice dated 30.09.2020 to a sum of Rs.1,20,65,620/- for Assessment No.81240820, bearing Door No.355, V.H.Road, Coimbatore – 18 of the second respondent and quash the same and consequently direct the respondents to issue fresh demand notice in accordance with law.



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For Petitioner : No appearance

For Respondents : Mr.K.Magesh
Standing Counsel

ORDER

The writ petition is of the year 2021.

2. In this writ petition, the petitioner has challenged the impugned demand notice dated 30.09.2020 in Assessment No.81240820 seeking to demand a sum of Rs.1,20,65,620/-.

3. It is noticed that at the time of admission i.e., on 03.12.2021, the petitioner was directed to pay a sum of Rs.20,00,000/- and another sum of Rs.30,00,000/- out of the balance amount of the disputed tax within a period of sixty days from the date of receipt of the order. Meanwhile, the petitioner had also filed C.M.A.No.14 of 2018, challenging the Assessment Order passed in T.A.T.No.25 of 2009 dated 24.04.2018 by the Taxation Appellate Tribunal (Subordinate Judge/Chairman) of Coimbatore Corporation in Property Tax Assessment No.240820.



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4. By an order dated 28.10.2020, the V Additional District and Sessions Judge, Coimbatore sitting as the Appellate Authority, had dismissed the petitioner's appeal.

5. Aggrieved by the same, the petitioner had further moved this Court by filing C.R.P.No.99 of 2022. By an order dated 25.07.2024, the above CRP was dismissed with the following observation:

“7. Before the Taxation Appellate Tribunal, Coimbatore, the appellant has produced Ex.P1 to P7 and on the side of the respondent, Ex.R1 was marked. After considering the above said documents, the Taxation Appellate Tribunal dismissed the petition on the ground that the appellant got building approval to put up construction in the year 2003 till 15.07.2005. Exemption from paying tax given for 2 years i.e., 2003 to 2005 and then issued notice to pay a sum of Rs. 1,49,036/~ with effect from 01.04.2005, therefore, the act of the authorities is correct in law. The District Court also in the order observed that as per the Ex.P3/tax receipts, the appellant has paid the revised tax of Rs. 1,49,036/~ and penalty of Rs. 13,850/~ for the periods 2004~2005(II), 2005~2006(I) and 2005~2006(II) on 04.10.2006, a month after the issuance of Ex.P1 special notice for revision. The appeal before the Tribunal as against the revision of tax is preferred with a delay of 770 days on 23.12.2008. There is no material produced by the appellant to show that he has given any notice to the respondent under Section 127 of the Act, intimating that the building remained vacant during the half years between 2005 and 2008. Therefore, the petitioner



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already paid the amount and he has not followed the procedures contemplated under the Act. Therefore, the District Court also dismissed the appeal by confirming the order of the Tax Appellate Tribunal, Corporation of Coimbatore after elaborate discussion. Therefore, the order of the District Court is proper and it does not warrant interference. However, the appellant is at liberty to approach the respondent for one time settlement and the respondent shall consider the same in accordance with law.”

There is no merits in the present writ petition.

6. This writ petition is therefore liable to be dismissed and is accordingly dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

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Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

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



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C.SARAVANAN, J.

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