IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.36236 of 2023
and
W.M.P.Nos.36227 & 36229 of 2023

P.Jayakumar

... Petitioner

Vs.

1.The Director of Municipal Administration,
No.75, Urban Administrative Building,
Santhome High Road, MRC Nagar,
Raja Annamalaipuram,
Chennai 600 028.

2.The Commissioner,
Coimbatore Corporation,
Townhall, Coimbatore 641 001.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent pertaining to the tax revision of Rs.7337, made in the name of the petitioner in Tax Assessment number 162/010/905196 and 162/010/905197 both pertaining to the petitioner property at No.41, Bose Garden, Saravanampatti, Coimbatore, and to quash the same and to consequently direct the respondents to accept the sum of Rs.1848/- (Rs.1658/- + Rs.190/-) further period effective 01.10.2021 as per the property tax assessment book issued by the 2nd respondent Corporation for this property tax assessment numbers.

For Petitioner : Mr.G.K.Muthukumar

For Respondent : Mr.P.Balathandayutham,
Special Government Pleader, for R1

Mr.D.Ferdinand, for R2

ORDER

This writ petition has been filed challenging the tax revision of Rs.7337, made in the name of the petitioner in Tax Assessment number 162/010/905196 and 162/010/905197 both pertaining to the petitioner's property and to direct the respondents to accept the sum of Rs.1848/- (Rs.1658/- + Rs.190/-) for the aforesaid property tax assessment numbers.

2. The learned counsel for the petitioner would submit that a writ petition in W.P.No.22137 of 2023, which was filed with same set of

facts, was allowed by this Court vide order dated 13.10.2023 and the same will squarely applicable to the present case also. Hence, he requests this Court to pass the same order in the present petition also.

3. In reply, the learned Special Government Pleader appearing for the 1st respondent and the learned counsel appearing for the 2nd respondent had confirmed the submissions made by the learned counsel for the petitioner and requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the materials available on record.

5. Upon perusal of the order dated 23.10.2023 passed by this Court in W.P.No.22137 of 2023, this Court is of the view that the said order squarely covers the present petition also and the relevant portion of the said order is as follows:

> *7. It is not in dispute that the property has been inspected by the officials of the second respondent*

Corporation and on 26.02.2022, the respondent Corporation after inspection, has fixed the annual value of the property and the half yearly tax as Rs.12,991/- and Rs.1429/- respectively. It is not known the second respondent without assigning any proper reason as to how the annual value of the property tax determined and arrived at half yearly tax, and had issued impugned assessment order. Admittedly, the fact that nothing would be reflected in the assessment order and it seems to have been 400% increased the property tax compared to previous original assessment and therefore, this Court holds that the impugned order suffers from total non-application of mind.

8. Therefore, in view of the submission of the learned Standing counsel appearing for the respondent Corporation as well as the learned counsel appearing for the petitioners, this Court is inclined to set aside the impugned assessment proceedings passed by the second respondent in ML P.No.108/Vol I/2021-2022, whereby fixing the building annual value as Rs.39,390/- and determining the half yearly tax as Rs.5,535/-.

9. Accordingly, the present Writ Petition is allowed, the impugned assessment order bearing MLP.No.108/Vol-I/2021-2022 is set aside and the matter is remanded back to the second respondent-Corporation for reassessment who in turn has to take the base value and that should be the existing value, and the same shall be done after affording an opportunity of hearing to the petitioners and after considering the reply/objections filed by the petitioners. Further what are all the amount already paid by the petitioners in view of the interim order passed by this Court on 27.07.2023, the same may be adjusted for the arrears if any or future dues. It is needless to say that *the petitioner shall continue to pay half yearly property tax, which the petitioners used to pay before revision without any default. The above said exercise shall be completed within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petitions are closed.”*

6. Therefore, by following the above order, this Court is inclined to allow this petition and set aside the impugned orders.

7. Accordingly, the present writ petition is allowed, the impugned assessment orders are set aside and the matter is remanded back to the 2nd respondent-Corporation for reassessment who in turn has to take the base value and that should be the existing value, and the same shall be done after affording an opportunity of hearing to the petitioners and after considering the reply/objections filed by the petitioners.

8. Further the amount already paid by the petitioners, if any, may be adjusted for the arrears if any or future dues. It is needless to say that the petitioner shall continue to pay half yearly property tax, which the

petitioner used to pay before revision without any default. The above said exercise shall be completed within a period of three months from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petitions are closed.

07.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1.The Director of Municipal Administration,
No.75, Urban Administrative Building,
Santhome High Road, MRC Nagar,
Raja Annamalaipuram,
Chennai 600 028.

2.The Commissioner,
Coimbatore Corporation,
Townhall, Coimbatore 641 001.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.36236 of 2023
and W.M.P.Nos.36227 & 36229 of 2023

07.08.2024