



W.P.No.21800 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.07.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.21800 of 2025**  
**& W.M.P.No.24573 of 2025**

P.Selvakumar

... Petitioner

**Vs.**

1.The Commissioner,  
Coimbatore Municipal Corporation,  
Town Hall Office, Coimbatore - 641 001.

2.The Assistant Commissioner,  
Coimbatore Municipal Corporation,  
Central Zone Office,  
Coimbatore - 641 001.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for records of the impugned order vide Na.Ka.No.7113/2023/A11(M) dated 03.01.2025 of the first respondent for Assessment No.51331652 to 51331657 quash the same and direct the first respondent to issue fresh order in accordance with law on the basis of consider my representation dated 20.08.2024.

For Petitioner : Mr.B.Nedunchezhiyan  
For Respondents : Mr.Najeeb Usman Khan,  
Standing Counsel



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## **ORDER**

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The challenge has been made against the impugned order dated 03.01.2025 passed by the first respondent.

2. The learned counsel for the petitioner would submit that in this case, after the demise of petitioner's father, the petitioner inherited the property and thereafter, when the petitioner wanted to effect name changes in the records, the respondents have issued the impugned demand notice seeking to demand a sum of Rs.33,31,170/- as arrears of tax for the period commencing from second half of 2001-2002 up to second half of 2021-2022. It is seen that the petitioner has also replied to the above demand notice on 30.06.2022. This being the case, the first respondent served an impugned order dated 03.01.2025 reducing 15% of tax in every half yearly for the period from first half of 1996-1997 to second half of 2024-2025, demanding a sum of Rs.57,40,280/-, without providing an opportunity of personal hearing to the petitioner, which is a clear violation of principles of natural justice. Challenging the said order dated 03.01.2025, the petitioner has come forward with the present writ petition.



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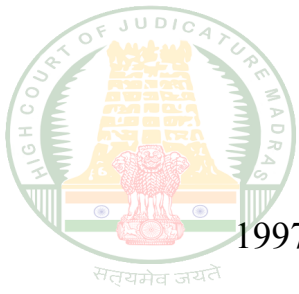
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3. Further, he would fairly submit that the petitioner is willing to pay a sum of Rs.15,00,000/- (Rupees Fifteen Lakhs only) out of total demand of Rs.57,40,280/-. Hence, he prayed this Court to set aside the impugned order dated 03.01.2025 and remit back the matter to the respondents for fresh consideration.

4. On the other hand, the learned Standing Counsel appearing for the respondents would submit that even if this Court is inclined to remit back the matter to the respondents, the same would be considered and appropriate orders will be passed in accordance with law, on condition that the petitioner pays a sum of Rs.15,00,000/-.

5. Heard the learned counsel for the petitioner and the learned Standing Counsel appearing for the respondents and also perused the materials available on record.

6. In the case on hand, it is evident that the respondent issued a impugned order dated 03.01.2025, demand a sum of Rs.57,40,280/- by reducing 15% of tax in every half yearly for the period from 1996-



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1997(I) to 2024-2025(II), without providing an opportunity of personal hearing. Though the demand order was passed in violation, the petitioner is willing to pay a sum of Rs.15,00,000/-, out of total demand of Rs.57,40,280/-. Therefore, taking into consideration the facts and circumstances of the case and the fair submission made by the learned counsel for the petitioner, this Court is inclined to set aside the impugned order dated 03.01.2025. Accordingly, this Court passes the following order:-

(i) The impugned order dated 03.01.2025 is set aside and the matter is remanded to the respondents for fresh consideration, subject to the payment of Rs.15,00,000/- out of the total demand of Rs.57,40,280/- to respondents, within a period of eight weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) Considering the demand notice as show cause notice, the petitioner is directed to file their reply/objection along with the required documents and representation, if any, within a period of three



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weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondents shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

**16.07.2025**

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

**KRISHNAN RAMASAMY.J.,**

vm



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To:

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