



WEB COPY

WP No. 28408 of 2022



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.06.2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

**W.P No. 28408 of 2022 and
WMP.Nos.27718 and 27719 of 2022**

- 1.Mr.V.P.Isabibi
- 2.Mr.P.B.Nawazkhan
- 3.Mr.P.B.Basheer
- 4.Mr.P.K.Basheer
- 5.Mrs.P.P.Noorjahan Basheer

Petitioners

..Vs..

1. The Principal Secretary to Government
Municipal Administration &
Water Supply Department, (MA IV),
The Secretariat,
Chennai- 600 009.

2. The Commissioner,
Coimbatore Municipal Corporation,
Big Street,
Coimbatore- 641 001.

3. The Assistant Commissioner,
Central Zone, Coimbatore Corporation,
Hozur Road, Coimbatore – 600 018.

Respondents



Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the original demand notice dated nil of the 2nd Respondent for Assessment No.73214298, bearing Door No.79-A, Hotel Aiba Regency, Devi & Co., Lane, Coimbatore – 641 018 demanding tax of Rs.28,72,206/- to quash the same and to direct the respondent to issue demand in accordance with law.

For Petitioner: Mr.B.Nedunzhellan

For Respondents: Mr.M.R.Gokul Krishnan (R1)
Additional Government Pleader
Mr.N.Velmurugan
Standing Counsel for
Mr.C.Harsha Raj (R2 and R3)

ORDER

The challenge in this Writ Petition is to the order dated Nil passed by the 2nd respondent for Assessment No.73214298, bearing Door No.79-A, Hotel Aiba Regency, Devi & Co., Lane, Coimbatore – 641 018 demanding tax of Rs.28,72,206/- to quash the same and to direct the respondent to issue demand in accordance with law.



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2. The learned counsel for the petitioner would submit that being aggrieved by the impugned demand notice, the petitioner filed an appeal before the Appellate Tribunal and the Tribunal dismissed the Appeal. As against which, the petitioner filed an appeal before the Principal District Judge, Coimbatore in C.M.A.No.17 of 2008 and the Principal District Judge, Coimbatore has set aside the order passed by the Tribunal and remanded the matter for fresh assessment. Thereafter, the respondents have not passed any order till date. Further, he would submit that the petitioner has already given representation pursuant to the demand notice on 29.08.2022 and the same was also not considered till date.

3. The learned counsel appearing for the respondents would submit that the representation of the petitioner dated 29.08.2022 will be considered and appropriate orders will be passed by the respondents.

4. Heard both sides. Perused the records.

5. In the case on hand since the impugned demand notice was already set aside and remanded for fresh assessment, the respondent concerned is directed



to pass orders on the representation of the petitioner dated 26.08.2022, after
affording an opportunity of hearing to the petitioner as expeditiously as
possible.

6. Accordingly, this Writ Petition is disposed of. No costs. Consequently,
connected Miscellaneous Petitions are closed.

30.06.2025

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To

1. The Principal Secretary to Government
Municipal Administration &
Water Supply Department, (MA IV),
The Secretariat,
Chennai- 600 009.
2. The Commissioner,
Coimbatore Municipal Corporation,
Big Street,
Coimbatore- 641 001.
3. The Assistant Commissioner,
Central Zone, Coimbatore Corporation,
Hozur Road, Coimbatore – 600 018.



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KRISHNAN RAMASAMY, J.

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