

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2015

CORAM:

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

W.P. No.31629 of 2015
and M.P.Nos.1 & 2 of 2015

K.Neela

...Petitioner

Vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Building,
Chennai - 600 009.

2.The Assistant Revenue Officer,
Revenue Department,
Zonal Office VII (Ambattur),
Corporation of Chennai,
MTH Road, Ambattur,
Chennai - 600 053.

....Respondents

PRAYER : Writ petition filed under Article 226 of the Constitution of India for issue of writ of certiorarified mandamus calling for the records relating to the 1st respondent vide his demand notice dated 05/03/2015 under assessment No.70052 in respect of petitioner's property situated at No.217/6, Rohini Flats, Anna Nagar West, Chennai - 600 101 and quash the same and forbearing the respondents from proceeding further pursuant to the Assessment No.70052.

For Petitioner : Ms.S.Vaitheeswari

For Respondents : Mr.P.V.Selvakumar

O R D E R

With the consent of the learned counsel appearing on either side, the Writ Petition is taken up for final disposal at the admission stage itself.

2. The petitioner is the owner of property situated at No.217/6, Rohini Flats, Anna Nagar West, Chennai having purchased from one Purushothaman during July 2001. The property

tax was paid upto first half-year ending 2006-2007. Thereafter, a sum of Rs.2781/- per half-year was demanded without any revision in the tax whereas the other flat owners are paying Rs.908/- per half-year and therefore the petitioner paid the amount for the second half-year ending 2006-2007 to second half-year ending 2014-2015 @ Rs.908/- per half-year and gave representation on 16.02.2015 requesting revision of the assessment on par with other flat owners. The said representation is still pending with the second respondent. However, the first respondent, by demand notice dated 05.03.2015 demanded Rs.35,678/- after adjusting a sum of Rs.15,436/- paid by the petitioner. The said order is being challenged before this Court.

3. Heard Ms.S.Vaitheeswari, learned counsel appearing for the petitioner and Mr.P.V.Selvakumar, learned counsel appearing for the respondents.

4. As rightly pointed out by the learned counsel for the petitioner, the three demand for the same period have been made with different tax amounts. The amount paid by the petitioner has been deducted from the amount payable by the petitioner. Since three different amounts have been demanded for the same period and no revision has taken place according to the petitioner, the impugned demand notice dated 05.03.2015 is quashed. The second respondent is directed to conduct enquiry on the above aspects, as per the representation of the petitioner dated 19.03.2015 and pass appropriate orders, within a period of six weeks from the date of receipt of a copy of this order, after giving opportunity to the petitioner.

5. With the above direction, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

sd/

ASSISTANT REGISTRAR (CO)

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

rgr

To
1.The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai - 600 009.

2.The Assistant Revenue Officer,
Revenue Department,
Zonal Office VII (Ambattur),
Corporation of Chennai,
MTH Road, Ambattur,
Chennai - 600 053.

+1 CC to MR. S.Sundaresan Advocate. SR.NO. 54477
+1 CC to MR. P.V.Selvakumar Advocate. SR.NO. 54300

W.P. No.31629 of 2015

CO-BVR
JD 28/10/2015



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