IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.11.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

WP.No.35407 of 2015
MP.No.1 of 2015

M.S.Akbar Ali
Petitioner

Vs

1.The Commissioner, Corporation of Chennai, Chennai-3

2.The Revenue Officer, Corporation of Chennai, Chennai-3

3.The Zonal Officer, Zone 8, Corporation of Chennai
Shenoy Nagar, Chennai-30
Respondents

Prayer:- This Writ Petition is filed to issue a Writ of Certiorari to call for the records in Z.O.8.RDC.No.R1/A-18/2015, dated nil.09.2015 of the 3rd Respondent and to quash the same.

For Petitioner : Mr.V.Manohar

For Respondent : Mr.T.C.Gopalakrishnan

ORDER

By consent of the learned counsel on either side, this Writ Petition is taken up for final disposal. Heard both sides.

2. In this Writ Petition, the Petitioner seeks to quash the impugned demand in Z.O.8.RDC.No.R1/A-18/2015, dated nil.09.2015 of the 3rd Respondent, demanding payment of property tax as per the revision of property tax made under Section 137B of the CCMC Act, 1919.

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3. The case of the Petitioner is that the property of the Petitioner at Door No.184, Old No.208, Purasawalkam High Road was assessed for property tax. In 2007, without prior intimation or giving any opportunity, demanded enhanced tax retrospectively from the year 2001-2002. Hence, the Petitioner filed WP.No.31998 and 31999 of 2007, which were allowed, with a direction to consider the objections of the Petitioner. The

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objection filed by the Petitioner was treated as an appeal, which is kept pending. The Petitioner has been paying the tax as per the current demand without any default. On 9.10.2014, the 3rd Respondent served the revised assessment right from the period from 2009 and 2010. Based on the said revised assessment, by order dated 22.8.2015, the Respondents assessed the value of the building at Rs.13,46,407/- and fixed the enhanced tax to be paid at the rate of Rs.1,66,955/- and accordingly, by the impugned order, demanded payment of property tax as per the revision of property tax made under Section 137B of the CCMC Act, 1919. Hence, this Writ Petition has been filed.

4. According to the Petitioner, the impugned demand was issued without giving opportunity and conducting necessary inspection and when the earlier challenge of the impugned communication of enhanced tax is pending, the action of the Respondents in reassessing the tax is not sustainable, that too when there is no addition or any new construction was done in the property in question.

5. However, after due deliberations, the learned counsel for the Petitioner submitted that the Petitioner may be permitted to file an appeal against the impugned order along with a stay application, on payment of 25% of the disputed tax, for which, there is no objection on the side of the Respondents.

6. Accordingly, the Petitioner is directed to file an appeal against the impugned order along with a stay petition and to pay 25% of the disputed tax within a period of two weeks from the date of receipt of a copy of this order. On payment of 25% of the disputed tax, the appellate authority is directed to consider and dispose of the stay petition, after giving opportunity to the Petitioner, within a period of two weeks thereafter. Till the stay petition is disposed of, the impugned demand shall be kept in abeyance. The appellate authority shall also dispose of the main appeal, on merits and in accordance with law, as expeditiously as possible.

7. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected MP is closed.

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Asst.Registrar

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Sub Asst. Registrar

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To:

1.The Commissioner, Corporation of Chennai, Chennai-3

2.The Revenue Officer, Corporation of Chennai, Chennai-3

3.The Zonal Officer, Zone 8, Corporation of Chennai, Shenoy Nagar, Chennai-30

WP.No.35407 of 2015

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