

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.04.2015

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THE HONOURABLE MR.JUSTICE T.RAJA

W.P.Nos.11873 & 12849 of 2013

1. Mr.Ravi Patwari
2. Mr.Keshav Patwari ... Petitioners in both the writ petitions

-vs-

The Deputy Collector
Chennai Metropolitan Water Supply
and Sewerage Board
Area VIII Office
No.9, Muthukrishnan Street
T.Nagar
Chennai 600 0017 ... Respondent in W.P.No.11873 of 2013

The Assistant Revenue Officer
Zone-9
Corporation of Chennai
No.1, Lake Area
Fourth Cross Street
Nungambakkam
Chennai 600 034 ... Respondent in W.P.No.12849 of 2013

W.P.No.11873 of 2013 is filed under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus, calling for the records of the respondent pertaining to the impugned demand notice in the name and title of notice of disconnection No.08/114/0120/000000 dated 4.12.2012 passed by the respondent and quashing the same as being illegal, arbitrary, null and void and invalid and further directing the respondent to consider the representations and the various Court orders referred thereto in accordance with law after granting an opportunity of hearing to the petitioner.

W.P.No.12849 of 2013 is filed under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus, calling for the records of the respondent pertaining to the impugned demand notice

No.Z.O.IX/R.D.C.No.Assr./SPL/2012-2013 dated 6.2.2013 demanding property tax for an amount of Rs.5,17,011 issued by the respondent and quashing the same as being illegal, arbitrary, null and void and further directing the respondent to consider the representations and assess the property tax of the property mentioned above standing in the name of the petitioners.

For Petitioners in both
the writ petitions :: Mr.M.Aravind Subramaniam

For Respondent in both
the writ petitions :: Mr.T.C.Gopalakrishnan

ORDER

The petitioners are the owners of the property bearing No.4E, Century Plaza, Fourth Floor, No.560-562, Mount Road, Teynampet, Chennai. According to the learned counsel for the petitioners, the said property is under the self occupation of the petitioners and they are not running any company in the name and style of Indian Overseas Corporation. The only grievance raised by the petitioners against the impugned demand notices is that without determining the annual value of the property in question, on the basis of the decree passed by the competent civil Court in O.S.No.6147 of 1995 dated 24.11.2003, the respondents have issued the impugned demand notices. It is also the further grievance of the petitioners that in the name of Indian Overseas Corporation, the respondents have demanded the property tax and sewerage tax at commercial rates. When there is no such company in the name of Indian Overseas Corporation, the respondents ought to have issued the notices in the names of the owners of the building in question. Without doing so and without even determining the annual value on the basis of the judgment and decree passed by the competent civil Court in O.S.No.6147 of 1995 dated 24.11.2003, the impugned demand notices ought not to have been issued. Hence, the learned counsel sought for setting aside the impugned notices with a consequential direction to the respondents to determine the annual value after affording an opportunity of hearing to the petitioners.

2. Mr.T.C.Gopalakrishnan, learned counsel for the respondents fairly submitted that the entire grievance of the petitioners will be considered by the respondents if two weeks time is granted. He has also submitted that the annual value of the property in question will be determined in the names of the petitioners and appropriate orders will be passed after giving due notice to the petitioners.

3. Recording the submissions made by the learned counsel for the respondents, this Court, keeping in view that no such notices have been issued to the petitioners granting an opportunity of hearing, the impugned notices are set aside. The petitioners are directed to deposit a sum of Rs.60,000/- (Rupees sixty thousand only) before the

Assistant Revenue Officer, Zone-9, Corporation of Chennai within a period of ten days from today and the respondents shall determine the annual value of the property in question in the name of the petitioners after giving due opportunity to them and thereafter shall pass final orders. The amount deposited by the petitioners as directed in this order shall be adjusted at the time of passing final orders. The writ petitions are allowed. Consequently, M.P.Nos.1 & 2 of 2013 are closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Assistant Revenue Officer
Zone-9
Corporation of Chennai
No.1, Lake Area
Fourth Cross Street
Nungambakkam
Chennai 600 034
2. The Deputy Collector
Chennai Metropolitan Water Supply
and Sewerage Board
Area VIII Office
No.9, Muthukrishnan Street
T.Nagar
Chennai 600 0017.

2 cc to Mr. M.Aravind Subramaniam, Advocate, SR.No.22666 & 22667
1 cc to Mr..T.C.Gopalakrishnan, Advocate, SR.No.22572

W.P.Nos.11873 & 12849 of 2013

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pmk.27.4.2015

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