

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 09.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.3970 of 2015

and

MP.No.1/2015

M/s.Powermatic Packaging Private Ltd
rep by its Director
DP-34(SP), Industrial Estate
Guindy, Chennai-32

.. Petitioner

Vs.

1.The Commissioner
Corporation of Chennai
Ripon Building
Chennai-600 003

2.The Assistant Revenue Officer
Zone IX
Corporation of Chennai
Ripon Building, Chennai-600 003

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the respondents to implement the order passed by the Taxation Appeals Tribunal dated 15.04.2013 in T.A.T. No.101/2010 and consequently direct the respondents to refund a sum of Rs.12,86,329 to the petitioner.

For Petitioners : Mr.S.Vijayan

For Respondent : Mr.B.B.Senthilkumar

ORDER

The petitioner has come forward with this writ petition seeking a direction to implement the order passed by the Taxation Appeals Tribunal dated 15.04.2013.

2. The case of the petitioner is that he is the owner of the property and was remitting a sum of Rs.78,264/- as half yearly property tax and had no outstanding on account of property tax as of 30.05.2007. Tre petitioner was served with a notice dated nil received on 14.09.2007 enhancing the tax payable per half year to Rs.2,70,194/- with retrospective effect from 2001-2002. Petitioner filed appeal before the Taxation Appeal Tribunal in T.A.T.No.101/2010 which was allowed by the order dated 15.04.2013 and the property tax for half yearly tax is fixed as Rs.1,77,300/- with effect I/2008-2009. Petitioner sent representations dated 12.08.2013, 20.03.2014, 30.07.2014, 20.11.2014 to the respondents requesting them to comply the order dated 15.04.2013 and further

submitted that if the order is complied by the respondents then the petitioner is eligible for a refund of Rs.12,86,329/-.Since the petitioner did not receive any response, the petitioner is before this court by way of this writ petition.

3. The short point raised in this petition is that the respondents are not obeying the order of the Taxation Appeals Tribunal.

4. Considering the limited scope of prayer the respondents are directed to comply the orders passed by the Taxation Appeals Tribunal in T.A.T.No.101/2010 dated 15.04.2013, and refund the amount if any the petitioner or shall be adjusted towards the future years tax payment.

5. The decision taken by the Authorities shall be informed to the petitioner in writing within 30 days from the date of receipt of a copy of this order. Writ petition is disposed of in the above terms. No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

To

1.The Commissioner
Corporation of Chennai
Ripon Building
Chennai-600 003

2.The Assistant Revenue Officer
Zone IX
Corporation of Chennai
Ripon Building, Chennai-600 003

+1 cc to Mr.A.Jenasenan, Counsel for the petitioner,SR.13379

+1 cc to Mr.B.B.Senthilkumar, Counsel for the Respondent,SR.13403.

ugi(co)
krd 1/4

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