IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 23.02.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.4053 of 2015
and MP.Nos.01 and 02 of 2015

Muthuvelappan ... Petitioner

.Vs.

Assistant Revenue Officer
Zone - 1, Corporation of Chennai
Thiruvottiyur High Road,
Chennai -19 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in CPP 380/2009-10/RD/10,000 Copies/Nov 09 dated 5.11.2014 and quash the same as illegal arbitrary and non est in law.

For Petitioner : Mr. B.Vijay

For Respondent : Mr.B.S.Senthilkumar

O R D E R

The petitioner has come up with the present Writ Petition to quash the impugned order dated 05.11.2014 in any by which the respondent directed the petitioner to make payment of Rs.5,76,350/- towards arrears of property tax.

2. The petitioner is running small scale industry in Basin Road, Thiruvottiyur as per the Rules and Regulations fixed by the Industries Department, Government of Tamil Nadu. According to the petitioner, he was originally assessed by then Municipality for the payment of property tax and after the assessment, he paid the property tax to the local authority. Thereafter, the territorial limits of Corporation of Chennai were extended from time to time

and Thiruvottiyur locality was also brought within the jurisdiction of the Corporation of Chennai.

3. According to the petitioner, his property was assessed for property Tax under two Assessment i.e. TVT-30524 and TVT 30525 and by order dated 04.7.2014, the authority directed the petitioner to pay arrears of Rs.7,99,560/- without even providing any details as to how the tax arrears were computed. The petitioner made a representation on 12.7.2014 requesting the respondents to provide particulars and calculation with regard to quantum of tax arrears, for which the respondent sent a letter dated 04.8.2014 enclosing the details. According to the petitioner, the respondent has not adjusted several payments made by the petitioner towards arrears tax. The petitioner therefore sent another representation dated 11.9.2014 to the respondents stating that he has already paid a sum of Rs.1,51,360/- towards property tax and the same was not adjusted. The petitioner also furnished statement of accounts along with details of cheques, period of payments and amounts etc. According to the petitioner, he paid a sum of Rs.4,93,880/- to the Corporation of Chennai towards arrears of property tax. However, the same has not been adjusted by the respondents. According to the petitioner, the amount due is only Rs.3,05,680/-. Therefore, according to the petitioner, the impugned order directing the petitioner to pay a sum of Rs.5,76,350/- towards arrears of property tax is arbitrary and total non application of mind.

4. The learned counsel for the petitioner submitted that the respondent has passed the impugned order without taking into account the amount of Rs.4,93,880/- paid by the petitioner on various dates. The learned counsel for the petitioner further submitted that as on date, a sum of Rs.3,05,680/- is due and payable by the petitioner and he is also willing to pay the said amount.

5. I have heard the submission made by the learned Counsel for the petitioner and the learned standing counsel for the respondent and perused the materials available on record.

6. Since the petitioner is willing to pay the admitted due amount and the impugned order dated 05.11.2014 has been passed without adjusting the amount paid by the petitioner on various dates, I am inclined to set aside the impugned order. Accordingly, the impugned order dated 05.11.2014 is set aside and the matter is remitted back to the respondent for fresh consideration.

7. The petitioner is directed to pay the admitted amount in three equal instalments within a period of three months from the date of receipt of a copy of this order. The first of such instalment shall be paid on or before 31.3.2015. The second

instalment shall be paid on or before 30.4.2015 and the third and final instalment shall be paid on or before 31.5.2015. On receipt of the entire amount, it is open to the authority to re-work the calculation and if any amount is due from the petitioner, the authority is at liberty to pass fresh order demanding the same in accordance with law, after giving an opportunity of hearing to the petitioner and also after furnishing the details of computation of such tax amount. The petitioner is also at liberty to produce the details of payment and any other relevant particulars, if any, if any demand is made by the respondent.

8. The writ petition is allowed to the extent indicated above. No costs. Consequently, connected Miscellaneous Petition is closed. It is needless to point out that in case the petitioner fails to pay the admitted amount within the time stipulated above, the original order dated 05.11.2014 stands restored.

Sd/-
Asst. Registrar

/true copy/

Sub Asst. Registrar.

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To

Assistant Revenue Officer
Zone - 1, Corporation of Chennai
Thiruvottiyur High Road,
Chennai -19

+1cc to Mr.B.Vijay, Advocate, S.R.No.9783
+1cc to Mr.Senthil Kumar, Advocate, S.R.No.10088

W.P.No.4053 of 2015
and M.P.No.1 of 2015

MG(CO)
CA(04/03/2015)