IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2015

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.7737 of 2015

U.Gopal ... Petitioner

Vs.

The Commissioner of
Coporation of Chennai,
Rippon Building, Chennai. ... Respondent

Prayer:
Petition filed under section 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent corporation to inspect the property situate at T.S.No.94, SIDCO Industrial Estate, Ekkattuthangal, Chennai - 600 032 for the purpose of determining the property tax as per the provisions of the Chennai City Municipal Corporation Act 1919 after issuing prior notice to the petitioner.

For Petitioner : Mr.G.Jayachandran
For Respondents : Mr.P.V.Selvakumar

O R D E R

Heard Mr.G.Jayachandran, learned counsel appearing for the petitioner and Mr.P.V.Selvakumar, learned counsel appearing for the respondent. With the consent of both the parties, this writ petition is taken up for final disposal.

2.The petitioner has filed this writ petition praying for issuance of Writ of Mandamus directing the respondent corporation to inspect the property situate at T.S.No.94, SIDCO Industrial Estate, Ekkattuthangal, Chennai - 600 032 for the purpose of determining the property tax as per the provisions of the Chennai City Municipal Corporation Act 1919 after issuing prior notice to the petitioner.

3.Though several grounds have been raised by the petitioner in the writ petition, the only ground canvassed by the petitioner is that the property has not been inspected prior to fixing the rate of property tax payable.

4.It is not known as to how the petitioner has managed to continue to use the property from 1996-97 till date without paying a single pie towards property tax. Infact, the officials of the respondent corporation also remained to have been silent spectators. From the records produced before this Court, it is seen that there is nothing to show that there was inspection of the property or such inspection was conducted in the presence of the petitioner. Therefore, to ascertain the total constructed area, type of construction, commercial usage of land etc., inspection of the property is premodulatory. Therefore, without inspection of the property, property tax cannot be assessed. It is seen that the petitioner has not made any property tax from 1996-97 till date.

5.The learned counsel for the petitioner on instruction submitted that the petitioner is ready to abide by any reasonable condition that may be imposed by this Court and a direction may be issued to the respondent Corporation to inspect the property.

6.From the calculation sheet furnished by the learned counsel for the respondent, it is seen that as on date, the total property tax payable is Rs.5,91,287/-.

7.In the light of the above, there will be a direction to the petitioner to pay Rs.3,00,000/- to the respondent towards property tax and the respondent is directed to depute officials to inspect the property of the petitioner in the petitioner's presence and thereafter issue notice to the petitioner and assess property tax in accordance with law. The inspection shall be conducted after the aforesaid amount is remitted which shall be done within a period of eight weeks from the date of receipt of a copy of this order.

8.The writ petition is disposed of with the above observations. No costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

1.The Commissioner of
Coporation of Chennai,
Rippon Building, Chennai.

+1 cc to mr.G.Jayachandran, Advocate,SR.17956.

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krd 13/4

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