IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2015

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THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.8192 of 2015
and
M.P.Nos.1 and 2 of 2015

D.V.Vijayanthi ... Petitioner

Vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai - 600 003.

2.The Revenue Officer,
Corporation of Chennai,
Rippon Buildings,
Chennai - 600 003.

3.The Assistant Revenue Officer,
Corporation of Chennai,
Zone V, 183 EVR Periyarsalai,
Kilpauk, Chennai - 600 010. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorarified to call for the records relating to the impugned tax enhancement published in the Website maintained by the respondent in respect of the property bearing Old Door No.7/8, New No.9/8, Panchalli Amman Koil Street, Arumbakkam, Chennai - 600 106, Old Division No.05-075, Bill No.0445/000010, New Division No.08-105 (Zone-VIII) bearing Bill No.05359-000 and to quash the same.

For Petitioner :Mr.S.Rajendran
For Respondents :Mr.B.B.Senthilkumar

ORDER

Challenging the property tax enhancement published in the website maintained by the respondent in respect of his property, the petitioner has filed the present writ petition seeking to quash the same.

2. It is the contention of the learned counsel appearing for the petitioner that the respondent has levied the half yearly tax for the property at Rs.1,860/- from 1/1998-99. Subsequently, the said tax was enhanced to Rs.3,536/- vide temporary notice dated 01.03.1999 for the property bearing Door No.7/8, Panchalli Ammal Koil Street, Arumbakkam, Chennai, which was also paid without any default and delay till 1/2009-2010. On appeal, by making spot inspection, the respondent reduced the tax from Rs.3,536/- to Rs.2,656/- vide temporary notice dated 24.08.2005. In the meanwhile, the officials of the respondent informed the petitioner that the tax for the property in question has been enhanced to Rs.3,869/- from 2/2001-2002 and the same was also published in the website maintained by the Corporation of Chennai. Therefore, it is contended that without therebeing any notice whatsoever regarding the enhancement of the property tax, the respondent ought not to have published the same in the website in respect of the property in question. Aggrieved by the same, the petitioner sent a representation dated 29.11.2010 to the second respondent requesting to issue final demand notice in respect of the enhancement of tax so as to enable him to prefer an appeal before the second respondent. However, the respondent did not pass final order. Thus, the present writ petition.

3. Per contra, it is stated by the learned counsel for the respondents that the petitioner has not paid the arrears of property tax from 2010 to till now. By drawing the notice of this Court the statement of property tax dated 12.03.2015 annexed at page No.15 of the typed set filed by the petitioner in support of the writ petition, it is submitted that the petitioner has paid the property tax lastly for the year 2009-10, therefore, he has no locus-standi to question the publication of the liability of the petitioner in the respondent website.

4. This Court, finding that the petitioner has not established that he has been paying the tax from 2009-10 to till now, is not inclined to entertain the writ petition, as it is evident from the statement of property tax dated 12.03.2015 published in the respondent website to the effect that the petitioner has lastly paid the property tax only for the year 2009-2010 and thereafter, he did not pay the property tax. Though it is stated by the learned counsel for the respondents that they have already served a notice to the petitioner mentioning the taxes due from him, the same was refuted by the learned counsel for the petitioner, therefore, the respondents are directed to serve a fresh notice of demand for the year the petitioner has not cleared the property tax within a period of two weeks from the date of receipt of a copy of this order. On receipt of such notice, it is open to the petitioner to clear the said dues.

5. In fine, for the reasons stated above, the writ petition fails and the same is dismissed. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

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To

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Rippon Buildings,
Chennai - 600 003.

3.The Assistant Revenue Officer,
Corporation of Chennai,
Zone V, 183 EVR Periyarsalai,
Kilpauk, Chennai - 600 010.

1 cc to Mr. S.Rajendran, Advocate Sr.No.27931
1 cc to Mr. B.B.SenthilKumar, Advocate Sr.No.27781

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