In the High Court of Judicature at Madras

Dated : 14.6.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.13539 of 2015 & MP.No.1 of 2015

M/s.Sree Rayalaseema Hi-Strength
Hypo Ltd., rep.by its DGM (F&A)
Mr.S.Ifthekhar Ahmed ...Petitioner

Vs

1.The Commissioner, Corporation
of Chennai, Chennai-3.

2.The Assistant Commissioner,
Zone VII, Ambattur, Chennai-53. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records pertaining to the impugned revised assessment order No.M/07/086/14-15/0342 dated 24.3.2015 passed by the first respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.B.B.Senthilkumar

ORDER

Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging a revised assessment notice issued by the first respondent dated 24.3.2015. By the impugned notice, the first respondent proposed to revise the annual value of the building and consequently revised the half yearly property tax from Rs.48,547/- to Rs.1,47,530/-.

3. The petitioner has challenged the impugned order on the ground that the procedure contemplated under Section 99 of the Chennai City Municipal Corporation Act, 1919 has not been followed. By referring to the said provision, it is submitted that the procedure contemplated therein is required to be

followed in respect of any building newly constructed or any addition or alteration made to any existing building.

4. Though the impugned notice does not clearly state as to whether the respondents reassessed the property tax based on any additions or alterations, in the counter, it has been stated that the petitioner had demolished and reconstructed the building without intimation to the Corporation. If that be the case, in terms of Section 99(2) of the said Act, the procedure required to be followed are to be complied with.

5. On a perusal of the impugned notice, it is evidently clear that there was no proper procedure followed before revising the existing property tax, that too with retrospective effect from the second half year of 2011-12. The Officer, who is present in Court, assisting the learned counsel for the respondents submits that the petitioner has paid the half yearly property tax at the rate of Rs.48,547/- without any default.

6. In the light of the above, the writ petition is allowed and the impugned revised assessment order is set aside on the ground of procedural infirmity and a direction is issued to the respondent Corporation to cause an inspection of the petitioner's property after notice to the petitioner within a period of two weeks from the date of receipt of a copy of this order. During the course of inspection, the petitioner shall render full assistance to the officials of the respondent Corporation to complete the inspection and the petitioner's signature shall be obtained in the inspection report. After completion of the inspection, the Competent Authority of the respondent Corporation shall issue a pre-assessment notice setting out as to how he proposes to revise the annual value of the building and consequently the property tax. On receipt of such pre-assessment notice, the petitioner will be given 15 days' time to submit their objections. After the objections are received, the Authority concerned shall consider the same and finalize the assessment by passing a speaking order.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner,
  Corporation of Chennai,
  Chennai-3.

2.The Assistant Commissioner,
  Zone VII, Ambattur,
  Chennai-53.

+1cc to M/S.Hari Radhakrishnan, Advocate sr.32531
+1cc to B.B Senthil kumar, Advocate Sr.32157

WP.No.13539 of 2015
and MP.No.1 of 2015

ad[co]
srg 24/06/2016