IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.7183 of 2010 &
W.M.P.No.1 of 2010

1.Sowbhagyavathi
2.Vimala Bai
3.Jayanti Bai
4.Tara Bai
5.Gourav S.Jain .. Petitioners

vs.

1.The Commissioner
Corporation of Chennai
Rippon Building
Chennai 600 003.

2.The Assistant Revenue Officer Zone 2, Ward 30,
Corporation of Chennnai
Basin Bridge Salai
Moolakothalam,
Chennai 600 079.
.. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified mandamus, to call for the records on the files of the second respondent in Final Warrant notice in செ.ம.அ.வ.து./ சிறப்ப./2009-10, dated 13.01.2010 and 12.02.2010 and quash the same as illegal, without jurisdiction and authority of law and direct the respondents not to enhance the property tax retrospectively w.e.f. 2/2001-02.

For Petitioners: Mr.Prithivi Chopda
for Mr.T.Pramokdkumar Chopda

For Respondents: Mr.K.Soundararajan
Standing Counsel

O R D E R

Heard Mr.Prithivi Chopda, learned counsel appearing for the petitioners and Mr.K.Soundararajan, learned Standing Counsel, appearing for the respondents.

2.In this Writ Petition, the petitioners have challenged the warrant notices dated 13.01.2010 and 12.2.2010, issued by the second respondent by recovering all arrears of property tax. The warrant notice has an annexure, which furnishes the arrears statement of property tax, from which, it is seen that initially for the period from 1/1993-94 the property tax was Rs.1,807/- and there is no dispute to that and the petitioners have been paying the same upto 1/1998-99. From 2/1998-99, the property tax was enhanced to Rs.5,226/- and the petitioners have been remitting the said amount upto 1/2001-02. Though from the 2/2001-02, the property tax was enhanced to Rs.9,304/-, the petitioners were paying only a sum of Rs.5226/- upto 2/2008-09 and from 1/2009-10, they were not paying any amount towards enhanced property tax. The petitioners case is that no notice was issued to them prior to such enhancement i.e. from 2/2001-02.

3.The officials of the respondents are present in Court along with the original files and they are not able to show any record to justify their action in demanding enhanced property tax from 2/2001-02.

4.In the absence of any record, this Court has to necessarily hold that such enhancement was arbitrary and illegal and cannot be enforced upon the petitioners. Accordingly, the property tax at the enhanced rate from 2/2001-2002 to 2/2008-, is quashed and the respondents shall receive the property tax at the rate of Rs.5,226/- per half year. For the period from 1/2009-10 onwards, liberty is granted to the respondents to issue notice to the petitioners, conduct inspection on the building and initiate fresh assessment proceedings.

The Writ Petition is allowed to the extent indicated above. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa

To

1.The Commissioner
Corporation of Chennai
Rippon Building
Chennai 600 003.

2.The Assistant Revenue Officer
Corporation of Chennnai
Basin Bridge Salai
Moolakothalam,
Chennai 600 079.

+1 cc to M/s.T.Pramodkumar Chopda Advocate sr 44643
+1 cc to M/s.K.Soundararajan Advocate sr 44758

W.P.No.7183 of 2010

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