

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.6024 of 2009

and

M.P.No.2 of 2009

Tmt.K.S.K.Nafishathul Aisha,
W/o.Kaja Kamal
Rep. through her Power of Attorney
Mr.S.A.Zahir Hussain, No.15, Muthu Street,
Chennai 600 001. ..Petitioner

..Vs..

- 1.The Commissioner,
Corporation of Chennai,
Rippon Building,
Park Town, Chennai - 600 003.
2. The Asst. Revenue Officer,
Zone-II, Anna Poonga, M.C.Road,
Chennai - 600 021. ..Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records of the respondents pertaining to Demand Notice No.GRS No.2027/00400, dated 22.05.2008, enhancing the property tax at Rs.23,515/- with retrospective effect of II Half Year of 1999-2000 with respect of the property bearing Old Door No.21, New No.45, Angappa Naicken Street, Chennai - 600 001 and quash the same.

For Petitioner : Mr.R.Ravichandran

For Respondent : Mr.B.B.Senthilkumar

ORDER

Heard Mr.R.Ravichandran, learned counsel appearing for the petitioner and Mr.B.B.Senthilkumar, learned counsel appearing for the respondent and with the consent of either side, the writ petition itself is taken up for disposal.

2. The petitioner has filed this Writ Petition challenging a distraint proceedings issued against the petitioner in respect of property in question which was purchased by the petitioner by sale deed dated 27.04.2004.

3. The petitioner would state that before finalising the assessment, the petitioner should have been given a proper opportunity and without affording any opportunity, the annual rental value of the building has been determined.

4. Though the Writ petition has been admitted in 2009 and interim order was granted, till date the respondent has not filed any counter affidavit. Even today, the learned counsel for the respondent is not ready with instructions. Therefore, this court is of the view that at this distance of time, the impugned distraint notice cannot be enforced.

5. Accordingly, the Writ Petition is allowed and the impugned distraint notice is quashed and the matter is remanded to the second respondent for fresh consideration, who shall issue notice to the petitioner, conduct fresh inspection of the building and thereafter, proceed to assess the property tax in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.
pbn

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

1.The Commissioner,
Corporation of Chennai,
Rippon Building, Park Town,
Chennai - 600 003.

2.The Asst. Revenue Officer,
Zone-II, Anna Poonga, M.C.Road,
Chennai - 600 021.

+ 1 CC TO MR.K.KANNAN, ADVOCATE SR 43931

KR/30/8/16

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