IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 26.8.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17227 of 2015

Aban Offshore Limited
Rep by its Authorised Signatory Janp;riya
Crest No.113 pantheon Road Egmore
Chennai 8 ... petitioner

versus

1 The Corporation of Chennai
Rep by its Commissioner Ripon Buildings
Chennai 3

2 The Revenue Officer
Corporation of Chennai Ripon Buildings
Chennai 3

3 The Assistant Revenue Officer
Revenue Department Zone V Corporation of
Chennai Basin Bridge Road
Chennai 21 ... respondents

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Declaration declaring that the undated demand of the respondents final warrant notice on the petitioner of property tax for the period from the first half of 1993-1994 to the second half of 1997-1998 totalling to Rs.13 97 250/- made in the year 2013 in relation to the portions owned by the petitioner in the property bearing Old No.96/5 New No.113 Pantheon Road Egmore Chennai 8 is illegal unsustainable and barred by limitation.



For petitioner ... Mr.V.G.Suresh Kumar

For respondents ... Mr.V.C.Selvasekaran

O R D E R

The petitioner has filed this Writ Petition praying for a Writ of Declaration to declare the undated demand issued by the respondents in the form of a final warrant notice in respect of property tax demand for the period first half of 1993-1994 to the second half of 1997-1998 totalling to Rs.13,97,250/- in relation to the portions owned by the petitioner in the property bearing Old No.96/5, New No.113, Pantheon Road, Egmore Chennai 8, as unsustainable.

2. Pursuant to the said demand, the petitioner had remitted a sum of Rs.9,73,852/-. The petitioner's case is that the demand for arrears of property tax from first half of 1993-1994 to the second half of 1997-1998, is barred by limitation, and when the petitioner effected payment of a sum of Rs.9,73,852/-, the respondents adjusted the same towards the payments as against the first half of 1993-1994 to the second half of 1997-1998. According to the petitioner, this amount should have been adjusted only towards the property tax for the period first half of 2011-12 to the second half of 2012-13.

3. The third respondent is present in Court and he has given written instructions to the learned counsel for the respondents, from which it is seen that the adjustments in the payment have been rectified and the amount which has been remitted by the petitioner has been correctly reckoned for payment of property tax for the period from first half of 2011-12 to the second half of 2012-13. The statement produced by the third respondent clearly shows that there is no arrears. The third respondent also confirms that there is no arrears in respect of the period from first half of 1993-1994 to the second half of 1997-1998. Hence, the adjustment have been correctly done for the first half of 2011-12 to the second half of 2012-13. The same is placed on record and the Writ Petition stands disposed of. There is no order as to costs in the Writ Petition. Consequently, M.P.No.1/2015 is closed.

4. It is needless to state that the petitioner should remit property tax for the first half year 2013-14, till date.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Corporation of Chennai
Rep by its Commissioner Ripon Buildings
Chennai 3

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Revenue Department Zone V Corporation of
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1 cc to Mr.V.G.Sureshkumar, Advocate, sr.48740



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rj co
kra 20.09.2016