

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 04.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.4380 of 2010 &
M.P.No.1 of 2010

1.K.Kanagavel Pandian
2.K.Sakthivel Pandian
3.K.Thiruvvasaga Pandian ... Petitioners

Versus

1.Corporation of Chennai,
Rep. by its Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai-600 003
2.The Assistant Revenue Officer,
Zone-02- Ward-016,
Corporation of Chennai,
Rippon Buildings,
Chennai-600 003. ... Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records of the Final Warrant Notice No.Se.Ma.A.Va.Thu/Special/2009-2010, dated 07.12.2009, on the file of the second respondent relating to property bearing New No.141 (Old No.50), G.A.Road, (P.A.N.Rajaratnam Salai), Washermenpet, Chennai-600 021, quash the same.

For Petitioners : Mr.T.Raja Mohan

For Respondents : Mr.K.Soundararajan
Standing Counsel

O R D E R

Heard Mr.T.Raja Mohan, learned counsel appearing for the petitioner and Mr.K.Soundararajan, learned Standing Counsel, appearing for the respondents.

2. The petitioner has filed this Writ Petition for issuance of a Writ of Certiorari, to call for the records of the Final Warrant Notice, dated 07.12.2009, on the file of the second respondent relating to property bearing New No.141 (Old No.50), G.A.Road, (P.A.N.Rajarathinam Salai), Washermenpet, Chennai-600 021, and quash the same.

3. The dispute in the present Writ Petition is as to whether the petitioner has paid the revised property tax as per the final determination of property tax, dated 25.11.2000, by which, the property tax for half year was fixed at Rs.35,207/-. This revision was from the first half year 1998-99. The petitioner did not challenge the fixation. Now, the proceedings impugned in this Writ Petition, is a warrant notice claiming arrears of property tax from first half year 1999-2000 and second half year 1999-2000.

4. According to the petitioner, he has paid the revised property tax, however, this is not clear from the property tax assessment order, which only gives the cheque number and date and mentions the property tax fixed, but it does not mention the amount paid by the petitioner. The calculation sheet appended to the representation given by the petitioner, dated 24.12.2009, is of little avail, because the petitioner has to prove the same by producing the receipts. The revised property tax of Rs.35,207/- was paid by the petitioner with effect from the first half year 1998-99 and to enable the petitioner to prove the same, he is granted two weeks time from the date of receipt of a copy of this order, to appear before the second respondent and produce the original receipts. If the petitioner is unable to prove, the respondent shall proceed to recover the amount mentioned in the distraint notice, but can consider granting installments.

5. With the above observations, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

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

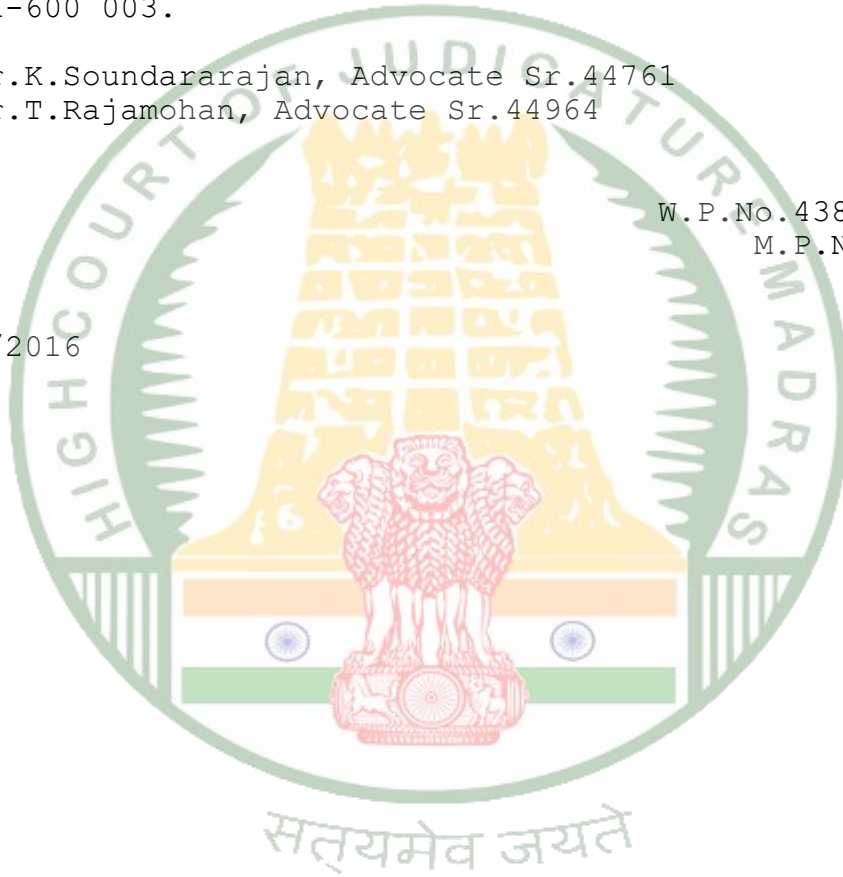
2.The Assistant Revenue Officer,
Zone-02- Ward-016,
Corporation of Chennai,
Rippon Buildings,
Chennai-600 003.

+1cc to Mr.K.Soundararajan, Advocate Sr.44761

+1cc to Mr.T.Rajamohan, Advocate Sr.44964

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srg 22/08/2016



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