IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.5635 & 5636 of 2010 &
W.M.P.No.1 of 2010

R.Roop Kumar .. Petitioner in both W.Ps

vs.

1.The Commissioner
Corporation of Chennai
Chennai 600 003.

2.The Government of Tamil Nadu
rep. by its Secretary to Govt.
Rural Development and Local Administration
Chennai 9.

.. Respondent in both W.Ps.

PRAYER IN W.P.No.5635 of 2010

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari, to call for the records in proceedings No. RD HQ R No.796/02-03 dated 21.03.2003 in notice form No.10, bill No.560 and No.RD HQ R No.796/07-08 dated 28.05.2007 in notice form No.6 (tax revised retrospectively) and quash the same as ultravires under the City Municipal Corporation Act and due to error of law on the fare of the records as it is against the provisions 98-A, 348-B section 99 to 109 (substituted section not notified) and there is no schedule-4, Part A, Part V regarding the procedures for assessment re-assessment and revision.

PRAYER IN W.P.No.5636 of 2010

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Prohibition, to prohibit the respondents from taking further proceedings in pursuance of the notice dated 16.09.2001, 09.01.2003, 22.02.2005, 28.05.2007 and 02.01.2010 and for collecting the tax by putting banner.

For Petitioner : No appearance
For Respondents : Dr.C.Ravichandran
Standing Counsel

O R D E R

No appearance on behalf of the petitioner. Heard Dr.C.Ravichandran, learned Standing Counsel, appearing for the respondents.

2.The petitioner has filed W.P.No.5635 of 2010, for quashing the proceedings No. RD HQ R No.796/02-03 dated 21.03.2003 in notice form No.10, bill No.560 and No.RD HQ R No.796/07-08 dated 28.05.2007, in notice form No.6 (tax revised retrospectively) as ultravires under the City Municipal Corporation Act and due to error of law on the fare of the records as it is against the provisions 98-A, 348-B section 99 to 109 (substituted section not notified) and there is no schedule-4, Part A, Part V regarding the procedures for assessment re-assessment and revision. The petitioner has also filed W.P.No.5636 of 2010, for prohibiting the respondents from taking further proceedings in pursuance of the notice dated 16.09.2001, 09.01.2003, 22.02.2005, 28.05.2007 and 02.01.2010 and for collecting the tax by putting banner.

3.The Writ Petitions have been filed on the short ground that the respondents have not considered the objections given by the petitioner on 27.07.2007, which has been received by the Office of the first respondent, as could be seen from the date seal.

4.The petitioner has raised several objections including the objection that the land value has not been computed properly and without affording any opportunity, the tax has been unilaterally increased. Further, the petitioner in the affidavit filed in support of the Writ Petitions contended that no inspection has been conducted. In the absence of any counter affidavit, this Court is left with no option, except to accept the stand taken by the petitioner.

5.In the light of the above facts, there will be a direction to the first respondent to consider the petitioner's objection/representation dated 27.07.2007, and pass appropriate orders on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

rpa

To

1.The Commissioner
Corporation of Chennai
Chennai 600 003.

2.The Government of Tamil Nadu
rep. by its Secretary to Govt.
Rural Development and Local Administration
Chennai 9.

+ 1 cc to Mr.C. Ramachandran, Advocate Sr.44655

W.P.Nos.5635 &
5636 of 2010

PPA(CO)
eu 05.08.2016