

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 04.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.4684 of 2010

&

M.P.No.1 of 2010

M.V.Cunniah Chetty and
M.Subadravalli Thayaramma
Dharmasala Trust,
Represented by its Turstee,
Mr.M.V.Cunnaiah Chetty,
S/o.M.Nammalwar Chetty,
Old No.60, New No.125,
Govindappa Naicken Street,
Sowcarpet, Chennai-600 001.

... Petitioner

Versus

1. The Commissioner,
Corporation of Chennai,
Rippon Building,
E.V.R.Periyar Salai,
Chennai-600 003.
2. The Revenue Officer (Central),
Corporation of Chennai,
E.V.R.Periyar Salai,
Chennai-600 003.
3. The Assistant Revenue Officer,
Zone No.2, Circle Office No.5,
at No.47, Basin Bridge Road,
Chennai-600 079.

... Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records in pursuance of the first respondent's Final Order / Notice No.10 made in No.HQ/C 326/2009-10, dated 03.09.2009 and his consequential demand for property tax due made in No.02/030/207/00, dated 30.10.2009, and to quash the same and consequently direct the first respondent as go give a reasonable opportunity to the petitioner of being heard, as provided under Rule No.6 of Taxation Rules of the Chennai City Municipal Corporation Act, 1919 with respect to the objections of the petitioner made in his representation, dated 11.11.2009 in respect of the

property / Choultry situated at Old No.60, New No.125, Govindappa Naicken Street, Sowcarpet, Chennai-600 001.

For Petitioner : Mr.B.Dayaalan

For Respondents : Mr.B.B.Senthilkumar

O R D E R

Heard Mr.B.Dayaalan, learned counsel appearing for the petitioner and Mr.B.B.Senthilkumar, learned counsel for the respondents.

2. The petitioner is a charitable trust and they have approached this Court, by challenging the Final Notice issued in Form No.10 by the respondent-Corporation, dated 03.09.2009 revising the property tax payable for the building at Rs.11,373/- with effect from second half year 1999 to 2000.

3. The petitioner's first submission is that such retrospective revision is barred by limitation, secondly, it is pointed out that without opportunity, straightaway, final notice has been issued and thirdly, there is a calculation mistake, even while arriving at the pre-revised rate, in other words, it is stated that as per the impugned order, originally, the property tax was proposed at Rs.35,798/- and it has been reduced to Rs.11,373/-. This according to the petitioner, there is a calculation error. The petitioner has given a detailed objection on 11.11.2009 and the same has not been considered till date.

4. In the light of the above, there will be a direction to the first respondent to consider the representation/objection and pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the authorized representative of the petitioner. Till fresh orders are passed, the petitioner shall continue to remit the pre-revised rate of property tax without default.

5. Accordingly, 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 Building,
E.V.R.Periyar Salai,
Chennai-600 003.
2. The Revenue Offficer (Central),
Corporation of Chennai,
E.V.R.Periyar Salai,
Chennai-600 003.
3. The Assistant Revenue Officer,
Zone No.2, Circle Office No.5,
at No.47, Basin Bridge Road,
Chennai-600 079.

+1cc to Mr.B.B.Senthilkumar, Advocate, S.R.No.45096
+1cc to Mr.B.Dayaalan, Advocate, S.R.No.44549

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&
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MSM(CO)
CA(24/08/2016)



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