

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.6239 & 6286 OF 2012

&

M.P.Nos.1 and 1 of 2012

D.Loganathan

... Petitioner in both W.Ps.

Vs.

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

2. The Assistant Revenue Officer
Zone-2,
Corporation of Chennai
47, Basin Bridge
Chennai 79.

... Respondents in both W.Ps

PRAYER IN W.P.No.6239 OF 2012

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari, to call for the records from the second respondent relating to Final Warrant Notice issued proceedings செ.ம.வ.அ.து.சிறப்ப., /2010-11 dated 13.12.2010, relating to Bill NO.342 Corporation Division Code 28 in Zone 2 of Chennai Corporation in respect of Door No.223/196, Linghi Chetty Street, Chennai-1 and quash the same.

PRAYER IN W.P.No.6286 OF 2012

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari, to call for the records from the second respondent relating to Final Warrant Notice issued proceedings செ.ம.வ.அ.து.சிறப்ப., /2010-11 dated 10.11.2010, relating to Bill NO.1744/1 Corporation Division Code 28 in Zone 2 of Chennai Corporation in respect of Door No.11/14, Sunkurama Chetty Street, Chennai-1 and quash the same.

For Petitioner : Mr.V.Venkkatasamy

For Respondents : Mr.T.C.Gopalakrishnan

C O M M O N O R D E R

Heard Mr.V.Venkkatasamy, learned counsel appearing for the petitioner and Mr.T.C.Gopalakrishnan, learned Additional Government Pleader appearing for the respondent. Since the petitioner in both the Writ Petitions are one and same and the issue involved relates to the assessment for the year 2010-2011, both the Writ Petitions were heard together and are disposed of by this common order.

2.The petitioner is aggrieved by the Final Warrant Notices dated 13.12.2010 and 10.11.2010, issued by the second respondent, demanding arrears of property tax to the tune of Rs.1,44,860/- at enhanced rate of Rs.48,845/- per half year in respect of W.P.No.6239 of 2012 and arrears of property tax to the tune of Rs.3,78,107/- at enhanced rate of Rs.1,31,360/-, in respect of W.P.No.6286 of 2012, per half year. The property taxes in respect of both the properties were originally fixed at Rs.16,840/- and 49,111/- per half year and according to the petitioner, he had been paying the said amount without default. But, all of a sudden, from the 1/2009-10, the property tax were enhanced to Rs.48,845/- and 1,31,360/- respectively. The petitioner came to know about the increase in property tax only by seeking the website information.

3.Though the respondents have been served, till date no counter affidavit has been filed.

4.In the absence of any denial to the specific allegation made by the petitioner that the properties have not been assessed to tax nor there is any revision of assessment done in a proper manner, the property tax could not be demanded at the enhanced rate, without making proper assessment.

5.In the light of the same, the impugned warrant notices are quashed, with the following directions:

(i) The petitioner is directed to pay the entire arrears of property tax if any, at the rate of Rs.16,840/- and Rs.49,111/- per half year respectively, without any default and continue to pay the same; and

(i) The respondent Corporation is directed to cause fresh inspection on the buildings after notice to the petitioner and issue pre-assessment notices, call for objections from the petitioner thereafter, finalise the assessments in accordance with law.

The Writ Petitions are allowed on the above terms. No Costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

rpa

To

1. The Commissioner
Corporation of Chennai
Rippon Buildings,
Chennai 600 003.
2. The Assistant Revenue Officer
Zone-2,
Corporation of Chennai
47, Basin Bridge
Chennai 79.

+2cc's to Mr.V.Venkkatasamy, Advocate, S.R.Nos.46316 & 46315

+2cc's to Mr.T.C.Gopalakrishnan, Advocate, S.R.Nos.46336 & 46335

W.P.Nos. 6239 & 6286 of 2012

AD(CO)
CA(01/09/2016)

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