IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22480 of 2015 &
M.P.No.1 of 2015

Precision Equipments (Chennai) Pvt. Ltd
Rep. by Managing Director P.K. Easwaramurthy
Sriperumbudur-602 105. [PETITIONER]

Vs

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

2 The Joint Commissioner (South)
Corporation of Chennai
Adyar Division, Chennai-600 020.

3 The Assistant Revenue Officer
Zone-14 Corporation of Chennai
Puzhuthivakkam, Chennai-600 091.

[RESPONDENTS]

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records relating to the Final Warrant Notice issued by the 3rd respondent in Che.Ma. Aa.Va.Thu/ Sirappu/ 2015-2016 dated 8.7.2015 and quash the same and consequently direct the 3rd respondent to assess the property of the petitioner company for Property Tax in accordance with law.

For Petitioner : Mr.R.Rajesh
For Respondents : Mr.V.C.Selvasekaran
Standing Counsel

O R D E R

Heard Mr.R.Rajesh, learned counsel appearing for the petitioner and Mr.V.C.Selvasekaran, learned Standing Counsel, appearing for the respondents. With the consent of the learned counsel appearing on either side, the Writ Petition is taken up for final disposal.

2.The petitioner-Company has come forward with this Writ Petition, challenging the final distraint notice issued by the third respondent dated 08.07.2016, claiming arrears of property tax with retrospective effect from 2/2008-09 to 2/2014-15 and 1/2015-16.

3.The notice of revised assessment was issued to the petitioner-Company on 04.02.2015, proposing to revise the half yearly property tax at Rs.43,740/-, from the earlier half yearly property tax at Rs.5,555/-. The petitioner on receipt of the notice, raised theit objections on 09.03.2015, after which it appears that the petitioner-Company has been called upon to appear before the third respondent for personal hearing. However, the petitioner has not appeared before the third respondent, but, has approached this Court and challenged the impugned distraint notice.

4.The learned counsel for the petitioner submitted that the impugned proposed revision of property tax with retrospective effect is illegal and without jurisdiction. Further, it is submitted that the period during 2008-09, the property was in the jurisdiction of Palavakkam Village Panchayat and the respondent Corporation cannot demand revised property tax for the said period also.

5.This objection appears to have been raised in the petitioner's representation dated 09.03.2015. Further, it is submitted that as on date, the building has already been demolished. In my view, this issue can be raised before the third respondent during the course of personal hearing.

6.In the light of the above, the Writ Petition is allowed, the impugned distraint notice is quashed and the third respondent is directed to issue notice to the petitioner-Company, calling upon them to appear for personal hearing, within a period of two weeks from the date of receipt of a copy of this order. On the said date, the petitioner is entitled to give additional objections to the proposed revision and raise the question of jurisdiction to make the retrospective revision of property tax. If the said issues are raise, the third respondent is directed to consider all the points on merits and in accordance with law and also conduct an inspection of the premises before passing final orders, after notice to the petitioner, since it is stated that the building has already been demolished. No costs. Consequently, connected Miscellaneous Petition is closed.

rpa

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

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

2 The Joint Commissioner (South)
Corporation of Chennai
Adyar Division, Chennai-600 020.

3 The Assistant Revenue Officer
Zone-14 Corporation of Chennai
Puzhuthivakkam, Chennai-600 091.

+ 1 CC TO Mr.S.BALASUBRAMANIAN, ADVOCATE SR 45188

KR/30/8/16

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