

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.08.2016

Coram

The Hon'ble Mr. Justice T.S. Sivagnanam

Writ Petition No.3478 of 2009
and
M.P.No.1 of 2009

Sri Viswesvara Trust,
rep. by its Chairman,
K.P. Subbayan, 76 Kilpauk (Millers) Road,
Chennai - 10.

...Petitioner

Vs.

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

2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone No.5, Chennai.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records, pertaining to the impugned tax revision notice of the first respondent issued in its Bill No.1779, dated 30.05.2007, revising the half yearly property tax from Rs.16,814/- to Rs.52,511/- retrospectively from the second half year 2001-02 for the petitioner's property situated at Old No.76, New No.38, Millers Road, Kilpauk, Chennai - 600 010 and to quash the same.

For Petitioner : Mr. P.R. Balasubramanian

For Respondents : Mr. T.C. Gopalakrishnan

O R D E R

The petitioner has filed this Writ Petition, praying to quash the tax revision notice issued by the first respondent, dated 30.05.2007, whereby, the property tax has been revised from Rs.16,814/- to Rs.52,511/- retrospectively from the second half year 2001-02.

2. Heard the learned counsels appearing for the parties and perused the materials placed on record.

3. The petitioner is a Trust, stated to be established for the purpose of promoting public welfare in general and the welfare and uplift of the community in general and to render all possible services for their social, economic, educational, cultural advancement, and to establish educational institutions etc., The order impugned in this Writ Petition, is a provisional assessment of property tax. The petitioner has submitted the Appeal to the Commissioner of Corporation, and also forwarded the copies to the Mayor of the Corporation as well as to the Taxation Appeal Committee. But none of these Appeals were considered, and since there was coercive action by the respondent to recover the enhanced property tax, the petitioner has approached this Court, and filed this Writ Petition.

4. This Court at the time of admitting the Writ Petition, granted interim order, and the matter has been pending for all these years from 2009, and till date, no counter affidavit has been filed.

5. The learned counsel appearing for the respondents would fairly admit that the impugned order is only a provisional assessment, and the petitioner can file his objection to the Commissioner, and if objections are filed within the stipulated time, the same will be considered and appropriate orders will be passed.

6. In the light of the above, the Writ Petition is disposed of, by directing the petitioner to file their objection to the impugned provisional assessment to the first respondent within a period of three weeks from the date of receipt of a copy of this order. If such objection is filed, the first respondent shall authorise an Officer and conduct inspection of the building after notice to the petitioner, and thereafter, shall pass final assessment in accordance with law. Till orders are passed by the first respondent, the petitioner shall continue to pay pre revised tax. Since the petitioner is a Charitable Trust, and they have got approval under Section 80 G of the Income Tax Act, it is open to the petitioner to approach the concerned Authority seeking for exemption, or before the first respondent. Any amount paid by the petitioner pursuant to the interim order shall be reckoned as against the property tax due after final assessment is made.

With the above directions and observations, the Writ Petition is disposed, as stated above. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

sd

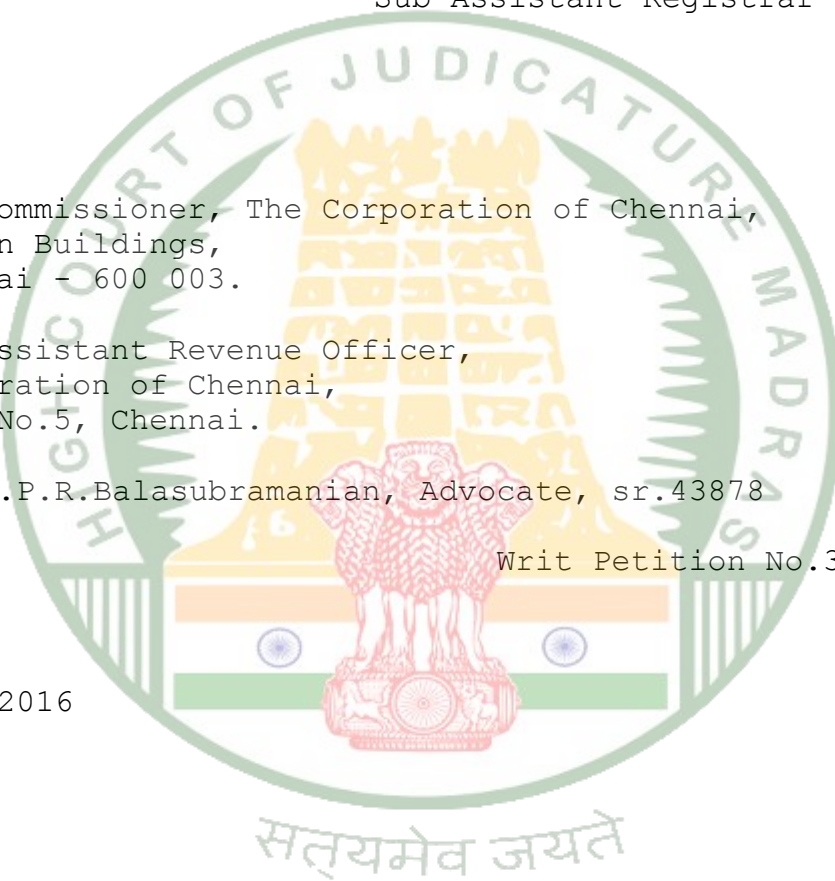
To

1. The Commissioner, The Corporation of Chennai,
Rippon Buildings,
Chennai - 600 003.
2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone No.5, Chennai.

1 cc to Mr.P.R.Balasubramanian, Advocate, sr.43878

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