

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.8958 of 2009

and

M.P.No.1 of 2009

Mr.B.L.Patwari
Proprietor,
Ganesh Goldthread Manufacturing Co.,
No.4E, Century Plaza,
No.560-562, Mount Road,
Teynampet,
Chennai - 600 018. ... Petitioner

...Vs...

The Commissioner,
Ambattur Municipality,
Ambattur,
Chennai - 600 053. ... Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to the Distraint Notice - No.4707, dated 15.04.2009, and the consequential notice of Demand No.6, dated 23.04.2009, issued by the respondent, quash the same and direct the respondent to drop the proceedings for collecting difference of property tax without issuance of a show cause notice of revision for the retrospective period 2002-2008.

For Petitioner : Mr.M.Aravind Subramaniam

For Respondent : Mr.R.Arun Mozhi

ORDER

Heard M.Aravind Subramaniam, learned counsel appearing for the petitioner and Mr.R.Arun Mozhi, learned counsel appearing for the respondents.

2. The petitioner has filed this Writ Petition challenging the notice issued by the respondent Municipality calling upon the petitioner to pay revised property tax with retrospective effect from 2002 onwards.

3. Admittedly, the petitioner's case is that without issuing a demand notice and without making a proper assessment, straightway distraint proceedings have been initiated.

4. This Court having been satisfied that prima facie case was made out granted an interim order on 06.06.2009. As of now, the area in question falls within the jurisdiction of the Corporation of Greater Chennai. Therefore, the impugned notice cannot be enforced as on date.

5. Accordingly, the Writ Petition is allowed and the impugned notice is set aside leaving it open to the Corporation of Chennai to proceed in accordance with law. It is submitted by the learned counsel for the petitioner that the property tax as originally fixed i.e., at the pre-revised rate, has been fully paid and there is no arrears. This statement is placed on record. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

pbn

To

The Commissioner,
Ambattur Municipality,
Ambattur,
Chennai - 600 053.

+ 1 cc to Mr.M. Aravind Subramaniam, Advocate Sr.44331

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PVS (CO)
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