IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.21363 of 2010 &
M.P.No.1 of 2010

G.Prem Anand .. Petitioner

vs.

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

2.The Revenue Officer
Corporation of Chennnai
Rippon Building
Park Town, Chennai 600 003.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus, to forbear the respondent from demanding and insisting upon the enhanced payment derived and uploaded to the respondent web-site as arrears on the basis of the earlier demand as per the order dated 12.10.2007 in W.P.No.33045/2007 and to direct the respondent to accept the old rate of tax with regard to the property bearing Door No.31,old No.21, Sivan Koil Street, Vadapalani, Chennai-600 026 in Zone No.08, Division No.121, pertaining to the Bill No.1646 dated 1.4.2008 of the petitioner.

For Petitioner : Mr.P.L.Narayanan

For Respondents : Mr.R.Arunmozhi
Standing Counsel

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O R D E R

Heard Mr.P.L.Narayanan, learned counsel appearing for the petitioner and Mr.R.Arunmozhi, learned Standing Counsel, appearing for the respondents.

2.This is the second time, the petitioner is before this Court virtually for the same relief. Earlier the petitioner's

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father filed W.P.No.33045 of 2007, to quash the demand dated 'nil', demanding a sum of Rs.57,240/-, towards the revised property tax with retrospective effect from 2/2001-2002 to 1/2007-2008. The said Writ Petition was disposed of by an order dated 12.10.2007, on the following lines:

> " 5.Considering the fact that the impugned communication has been issued by the second respondent without disposing of the objections dated 06.09.2007, of the petitioner, the impugned communication dated Nil issued by the second respondent is ordered to be kept in abeyance till the disposal of the objections dated 06.09.2007, of the petitioner. The first respondent is directed to consider the said objection dated 06.09.2007 of the petitioner and pass orders on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. In the meantime, the respondents are directed not to take any coercive steps against the petitioner for recovery of tax amount, pursuant to the impugned communication. The petitioner is also directed to pay the arrears of tax, if any, as per the old rate upto date, within a period of two weeks from today."

3.After the order was passed, all of a sudden, Form No.6 Notice, which is in the nature of provisional assessment was issued, proposing to revise the property tax at Rs.13,785/- per half year. The petitioner's father immediately submitted his objections on 14.07.2008, followed by objections dated 22.07.2008, 18.12.2008 and 15.06.2009. All those objections have been received by the respondents, as could be seen from the postal acknowledgment cards. Whileso, without issuing any notice, the revised property tax has been uploaded in the official website of the Corporation, which shows that the property tax has been increased from Rs.7,640/- per half year to Rs.12.695/- from 2/2001-2002 onwards. It is seen that the respondents have not considered the objections submitted by the petitioner's father, inspite of the fact that this Court having directed as early as in the year 2007, to consider the objections submitted by the petitioner's father.

4.In the light of the above, the petitioner is directed to submit a fresh objection, enclosing the copies of all the previous objections submitted by his father dated 14.07.2008, followed by objections dated 22.07.2008, 18.12.2008 and 15.06.2009, along with the copy of the order passed by this Court in this Writ Petition and submit the same to the respondents, within a period of two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondents are directed to consider the same and pass orders on merit and in accordance with law, within a period of eight

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weeks. Till orders are passed, the petitioner shall continue to remit the property tax at the rate of Rs.7640/- per half year.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa
To
1.The Commissioner
Corporation of Chennai
Revenue Department
Rippon Building, Chennai 600 003.

2.The Assistant Revenue Officer (ASO)
Revenue Department,l Zone-VII
Corporation of Chennnai
4th Cross Street, Nungambakkam,
Chennai 600 034.

3. The Revenue Officer
Corporation of Chennai
Ribbon Building
Park Town
Chennai-600 003

+1 cc to M/s.P.L.Narayanan Advocate sr 45112
+1 cc to M/s.R.Arunmozhi Advocate sr 45150

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