IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29010 of 2015
&
M.P.No.1 of 2015

M.Umarajan ... Petitioner

vs.

1. The Commissioner
Corporation of Chennai
Ripon Buildings, Periamet
Chennai - 600 003

2. The Assistant Revenue Officer
Zone - 7, Ambattur
Chennai Corporation ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records on the files of the Taxation Appeals Tribunal, Corporation of Chennai in S.I.No.7, T.A.T.No.9 of 2014 dated 26.08.2014 and quash the same being illegal, invalid and contrary to the principle laid down by this Court and direct the respondents to fix the property tax as per C Grade area.

For Petitioner : Mr.Nidhin K.Mookamkavil

For Respondent : Mr.T.C.Gopala Krishnan

O R D E R

Heard Mr.Nidhin K.Mookamkavil, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned counsel appearing for the respondent.

2. The petitioner has field this writ petition challenging the order passed by the Taxation Appeals Tribunal, Corporation of Chennai. Admittedly, as against the impugned proceedings,

the petitioner has an effective alternative remedy of filing of the Miscellaneous Tax Appeal before the Principal Judge, City Civil Court, Chennai. The period of limitation for filing the appeal is 30 days. Admittedly, the petitioner has filed this writ petition well before the said period, as it was filed on 10.09.2015. Hence, this Court is inclined to grant some time to the petitioner to file an appeal before the Principal Judge, City Civil Court, Chennai.

3. Accordingly, the writ petition is disposed of granting liberty to the petitioner to file an appeal before the City Civil Court within 30 days from the date of receipt of a copy of this order. If such appeal is presented within the said time, the learned Appellate Court shall entertain the appeal without reference to limitation, however, subject to compliance of other conditions in accordance with the rules. Till the petitioner files the appeal within the time permitted by this Court, the respondent shall not take any coercive action for recovery of the enhanced tax. However, the petitioner should remit the pre-revised tax without any default. No costs. Consequently, the connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

gpa

To

1. The Commissioner
Corporation of Chennai
Ripon Buildings, Periamet
Chennai - 600 003

2. The Assistant Revenue Officer
Zone - 7, Ambattur
Chennai Corporation

3. The Principal Judge
City Civil Court, Chennai

+1 cc to the T.C.Gopalakrishnan Advocate sr.37741

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